

Manitoba Finance

**Supplementary Information
for Legislative Review**

2009-2010 Departmental Expenditure Estimates

PREFACE

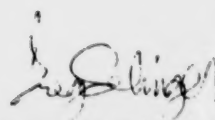
This document has been produced by the Department of Finance and is intended to provide additional information to the members of the Legislature in their review of information on the department contained in the Estimates of Expenditure for the fiscal year ending March 31, 2010.

The contents of this supplement are organized into six parts. The first part provides an overview of the Department of Finance's 2009-2010 estimates of expenditure. The second part provides program and financial information including details of staffing requirements and expenditures. The information in part two is organized on the basis of existing main appropriations for easy cross-reference to the 2009 Manitoba Estimates of Expenditure. Part three provides historical information while part four provides information related to the department's Capital Investment. Part five is an overview of Special Operating Agencies: Vital Statistics Agency, Manitoba Securities Commission, The Property Registry and Companies Office. Part six provides a standard glossary of terms.

Since October 2002 the employer's share of current service contribution has been included in department appropriations for new employees. Beginning in 2009-2010 the employer's share of current service contributions for all employees has been included in department appropriations and the 2008-2009 estimates have been adjusted for comparative purposes.

In prior years, Part B – Capital Investment for all departments was provided in a separate section of the Estimates of Expenditures, however in this year's estimates Part B – Capital Investment authority has been included with Part A – operating authority to provide a clearer picture of the total expenditure authority to be voted for a department.

This document has been developed to assist Members of the Legislature in the review of the 2009 Manitoba Estimates of Expenditure. It is hoped that it will provide meaningful additional information and that it will meet the needs of the users of the information. I welcome feedback as to the usefulness of this supplementary information.



Honourable Greg Selinger
Minister of Finance

INDEX

	Page
PART I DEPARTMENTAL OVERVIEW	1
<u>General Information</u>	
Schedule 1 - Statutory Responsibilities	4
Chart 1 - Organization Chart	7
<u>Expenditure Summary</u>	
Schedule 2 - By Main Appropriation	8
Chart 2 - Percentage Distribution of Expenditures by Operating Appropriations, Net Tax Credit Payments and Public Debt	10
Chart 3 - Percentage Distribution of Expenditures by Operating Appropriations	11
Schedule 3 - By Salaries & Employee Benefits, Other Expenditures, Costs Related to Capital Assets, Net Tax Credit Payments and Public Debt	13
<u>Staffing and Salary Summary</u>	
Schedule 4 - By Appropriation/Sub-Appropriation	14
Schedule 5 - By Position Category	17
Chart 4 - Percentage Distribution of Salaries by Operating Appropriations	18
Chart 5 - Percentage Distribution of Staff Positions by Operating Appropriations	19
PART 2 PROGRAM AND FINANCIAL INFORMATION	21
Administration and Finance	23
Treasury	37
Comptroller	49
Taxation	59
Taxation, Economic and Intergovernmental Fiscal Research	73
Insurance and Risk Management	79
Treasury Board Secretariat	83
Consumer and Corporate Affairs	93
Costs Related to Capital Assets	113
Net Tax Credit Payments	115
Public Debt (Statutory)	117
PART 3 HISTORICAL INFORMATION	119
<u>Departmental Comparison 2005/2006 - 2009/2010</u>	
Schedule 6 - Five-Year Expenditure and Staffing Summary by Main Appropriation	121
Chart 6 - Five-Year Expenditure Summary by Operating Appropriations, Net Tax Credit Payments and Public Debt	122
Chart 7 - Five-Year Staff Summary	123
PART 4 CAPITAL INVESTMENT	125
PART 5 SPECIAL OPERATING AGENCIES	131
PART 6 GLOSSARY	159

PART 1
DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

Honourable Greg Selinger

DEPUTY MINISTER

Diane Gray

BACKGROUND

The Department of Finance was formed in 1969. Prior to that year, the Comptroller-General and Treasury functioned as two separate departments under *The Treasury Act*. In 1969, the Comptroller-General became the Provincial Auditor operating under *The Provincial Auditor's Act* and Treasury became the Department of Finance operating under *The Financial Administration Act* and largely delivered functions similar to those carried out today with the exception of Consumer and Corporate Affairs which was transferred to the Department of Finance in 2002.

RESPONSIBILITIES

The Minister of Finance is Chair of Treasury Board and, through the department, manages and administers the Consolidated Fund and directs the financial affairs of the province. The overall responsibilities of the Minister and the department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic and financial market situation and prospects in Manitoba in cooperation with other ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- managing relationships with the federal government and other provincial and territorial governments;
- representing the province in negotiations and participating in meetings related to finance, taxation, consumer affairs and economic development;
- maintaining the provincial accounting and financial reporting systems; and
- fostering business and consumer confidence in the marketplace and administering a regulatory framework that contributes to a competitive Manitoba economy.

The department's programs and services are budgeted under eleven main appropriations: Administration and Finance, Treasury, Comptroller, Taxation, Taxation, Economic and Intergovernmental Fiscal Research, Insurance and Risk Management, Treasury Board Secretariat, Consumer and Corporate Affairs, Costs Related to Capital Assets, Net Tax Credit Payments and Public Debt (Statutory). Additional information on each of these main appropriations is included in the section entitled Part 2, Program and Financial Information. In addition to these programs and services, information on the department's Capital Investment and Special Operating Agencies are presented in sections entitled Part 4, Capital Investment and Part 5, Special Operating Agencies respectively.

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

	Continuing Consolidation Chapter
<i>The Balanced Budget, Fiscal Management and Taxpayer Accountability Act</i>	B 5
<i>The Business Names Registration Act</i>	B 110
<i>The Business Practices Act</i>	B 120
<i>The Title to Certain Lands Act</i> (R.S.M. 1990, c. 259)	-
<i>The Change of Name Act</i>	C 50
<i>The Charities Endorsement Act</i>	C 60
<i>The Commodity Futures Act</i>	C 152
<i>The Condominium Act</i>	C 170
<i>The Consumer Protection Act</i>	C 200
<i>The Cooperatives Act</i>	C 223
<i>The Corporations Act</i>	C 225
<i>The Corporation Capital Tax Act</i>	C 226
<i>The Credit Unions and Caisses Populaires Act</i>	C 301
<i>The Crocus Investment Fund Act</i> [section 11]	C 308
<i>The Crown Corporations Public Review and Accountability Act</i>	C 336
<i>The Electronic Commerce and Information Act</i> [Part 5]	E 55
<i>The Embalmers and Funeral Directors Act</i>	E 70
<i>The Energy Rate Stabilization Act</i>	E 115
<i>The Manitoba Evidence Act</i> [Parts II and III]	E 150
<i>The Financial Administration Act</i>	F 55
<i>The Fire Insurance Reserve Fund Act</i>	F 70
<i>The Funeral Directors and Embalmers Act</i>	F 195
<i>The Gasoline Tax Act</i>	G 40
<i>The Health and Post Secondary Education Tax Levy Act</i>	H 24
<i>The Professional Home Economists Act</i>	H 70
<i>The Hospital Capital Financing Authority Act</i>	H 125
<i>The Housing and Renewal Corporation Act</i> [clause 44(k)]	H 160
<i>The Hudson's Bay Company Land Register Act</i>	H 170
<i>The Income Tax Act</i> [except sections 10.4, 10.5 and 11.8 to 11.17]	I 10
<i>The Insurance Act</i>	I 40
<i>The Insurance Corporations Tax Act</i>	I 50
<i>The Manitoba Investment Pool Authority Act</i>	I 100
<i>The Labour-Sponsored Venture Capital Corporations Act</i> [except Part 2 and sections 16 to 18 as they relate to Part 2]	L 12
<i>The Landlord and Tenant Act</i>	L 70
<i>The Life Leases Act</i>	L 130
<i>The Marriage Act</i>	M 50
<i>The Manitoba Hydro Act</i>	H 190
<i>The Mining Claim Tax Act</i>	M 165
<i>The Mining Tax Act</i>	M 195
<i>The Mortgage Act</i> [Part III]	M 200
<i>The Mortgage Dealers Act</i>	M 210
<i>The Motive Fuel Tax Act</i>	M 220

SCHEDULE 1

Continued ...

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

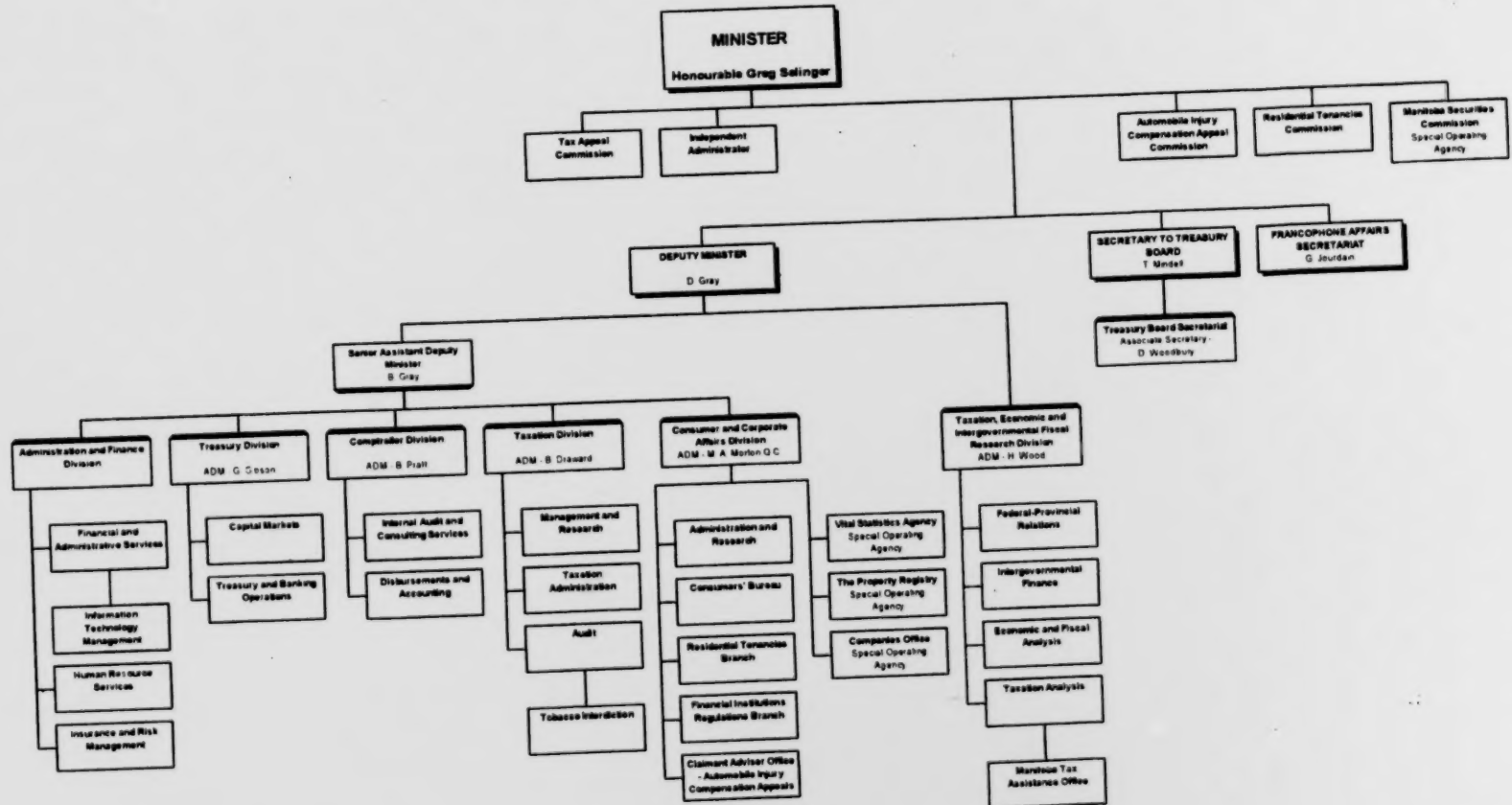
	Continuing Consolidation Chapter
<i>The Municipal Revenue (Grants and Taxation) Act</i> [except Part 2]	M 265
<i>The Pari-Mutuel Levy Act</i>	P 12
<i>The Partnership Act</i>	P 30
<i>The Personal Investigations Act</i>	P 34
<i>The Personal Property Security Act</i>	P 35
<i>The Property Tax and Insulation Assistance Act</i> [Parts I, III, IV and V.1, and section 1 and Part VI as they relate to subjects covered under Parts I, III, IV and V.1]	P 143
<i>The Manitoba Public Insurance Corporation Act</i> [sections 174.1 to 174.4 (claimant adviser office) and sections 175 to 185 (Automobile Injury Compensation Appeal Commission)]	P 215
<i>The Public Officers Act</i>	P 230
<i>The Real Estate Brokers Act</i>	R 20
<i>The Real Property Act</i>	R 30
<i>The Registry Act</i>	R 50
<i>The Religious Societies' Lands Act</i>	R 70
<i>The Residential Tenancies Act</i>	R 119
<i>The Retail Sales Tax Act</i>	R 130
<i>The Succession Duty Act</i> (S.M. 1988-89, c. 42)	-
<i>The Securities Act</i>	S 50
<i>The Securities Transfer Act</i>	S 60
<i>The Special Survey Act</i>	S 190
<i>The Suitors' Moneys Act</i>	S 220
<i>The Surveys Act</i> [Part I]	S 240
<i>The Tax Administration and Miscellaneous Taxes Act</i>	T 2
<i>The Tax Appeals Commissioner Act</i>	T 3
<i>The Tobacco Tax Act</i>	T 80
<i>The Trade Practices Inquiry Act</i>	T 110
<i>The Vital Statistics Act</i>	V 60

and:

The Bedding and Other Upholstered or Stuffed Articles
Regulation (M.R. 78/2004) made under *The Public Health Act*

Per Order-in-Council 43/2008, Schedule "J" Order-in-Council 323/2008 and the Continuing Consolidation of the Statutes of Manitoba

Manitoba Finance Organization Chart



SCHEDULE 2

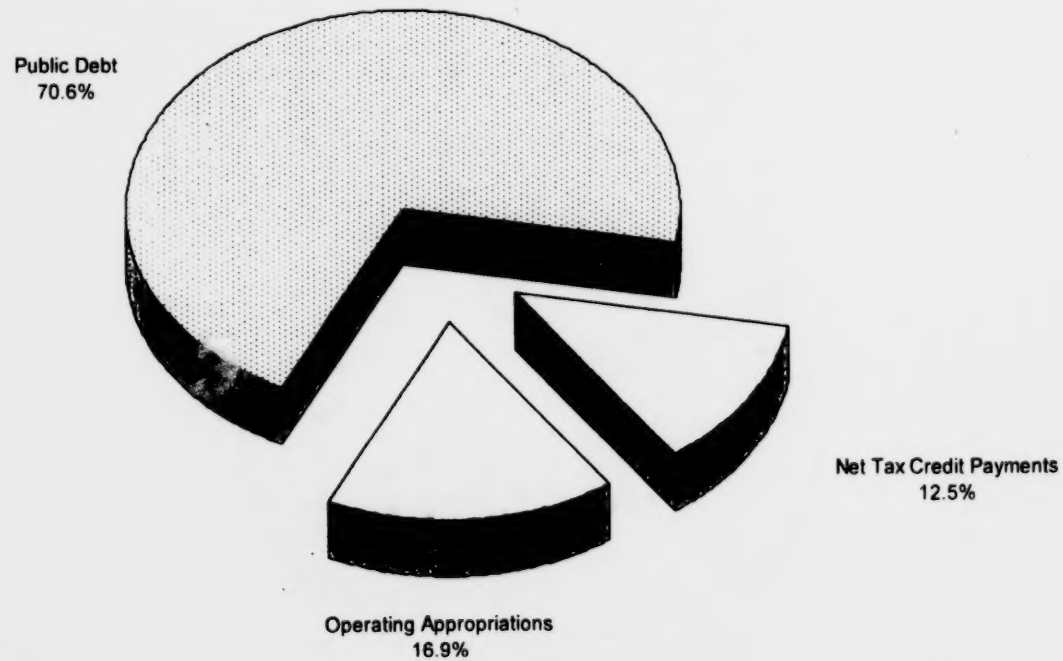
**DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION**

	Estimates of Expenditure 2009/2010 \$(000s)	Change From 2008/2009 %	Estimates of Expenditure 2008/2009 \$(000s)*
PART A - OPERATING			
1. Administration and Finance	4,233	1.5	4,171
2. Treasury	2,121	3.6	2,047
3. Comptroller.....	6,554	(4.3)	6,850
4. Taxation	18,049	(2.3)	18,479
5. Taxation, Economic and Intergovernmental Fiscal Research	4,431	4.9	4,224
6. Insurance and Risk Management	473	0.0	473
7. Treasury Board Secretariat.....	7,945	(2.1)	8,118
8. Consumer and Corporate Affairs	12,086	0.9	11,975
9. Costs Related to Capital Assets	3,956	(1.4)	4,014
10. Net Tax Credit Payments.....	44,121	(2.2)	45,109
11. Public Debt (Statutory)	250,150	(10.5)	279,650
TOTAL PART A - OPERATING	354,119	(8.0)	385,110
PART B – CAPITAL INVESTMENT			
7. Capital Assets			
General Assets.....	903	(5.5)	956
(See Part 4 for details)			
TOTAL PART B – CAPITAL INVESTMENT	903	(5.5)	956

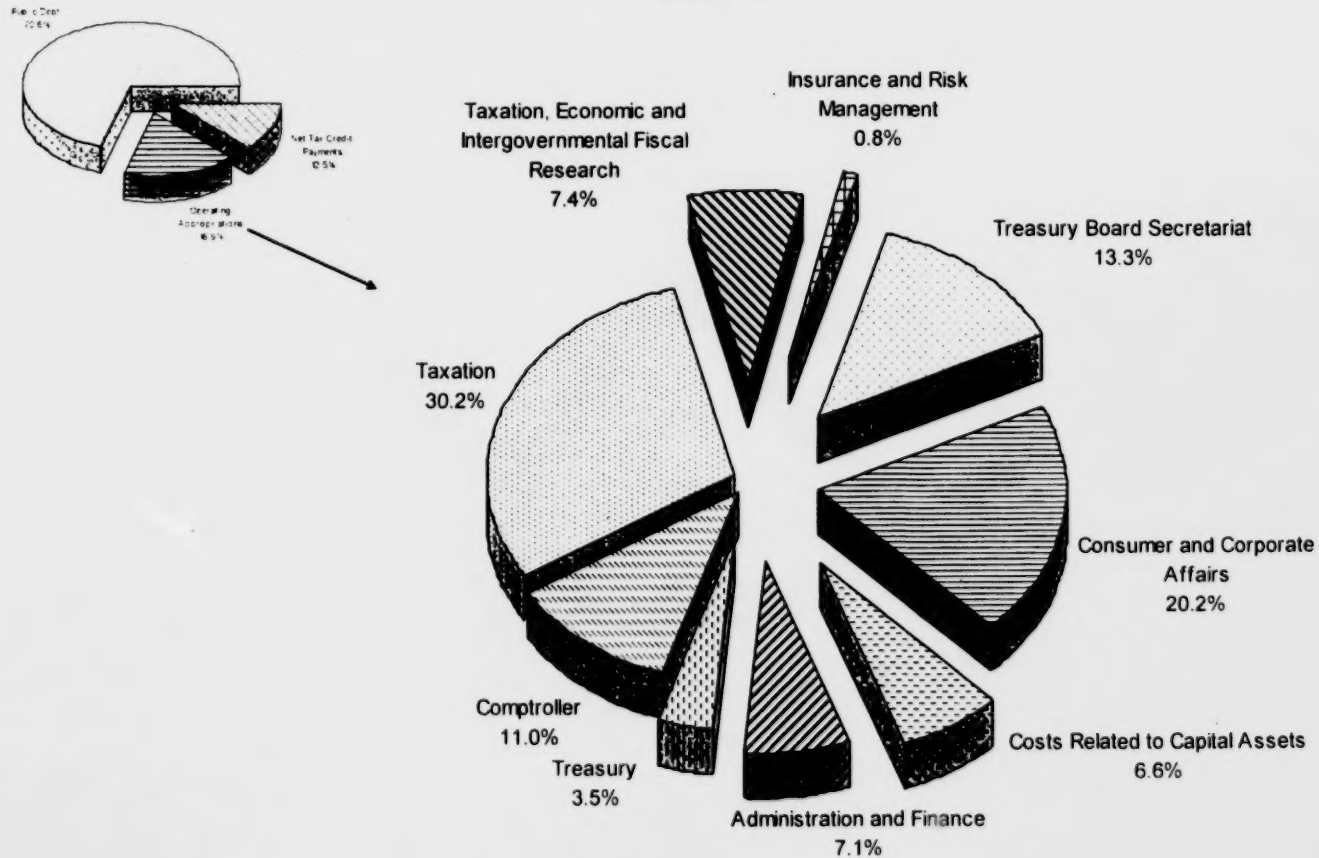
*** Reconciliation Statement**
\$(000s)

Printed Estimates of Expenditure 2008/2009	365,399
Transfer of functions from:	
- Agriculture, Food and Rural Initiatives	36
- Conservation	81
- Culture, Heritage, Tourism and Sport	37
- Education, Citizenship and Youth	37
- Family Services and Housing	81
- Health and Healthy Living	82
- Infrastructure and Transportation	130
- Intergovernmental Affairs	24
- Justice	63
- Water Stewardship	20
Transfer of functions to:	
- Competitiveness, Training and Trade	(107)
Allocation of funds from:	
- Employee Pensions and Other Costs	19,070
- Enabling Appropriations re: Internal Service Adjustments	258
Allocations of funds to:	
- Science, Technology, Energy and Mines	(101)
Estimates of Expenditure 2008/2009 (Adjusted)	<u>385,110</u>

**DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES
BY OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS AND PUBLIC DEBT
2009/2010**



**DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES
BY OPERATING APPROPRIATIONS
2009/2010**



SCHEDULE 3

**DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY SALARIES & EMPLOYEE BENEFITS, OTHER EXPENDITURES,
COSTS RELATED TO CAPITAL ASSETS, NET TAX CREDIT PAYMENTS AND PUBLIC DEBT**

ELEMENT	ESTIMATES OF EXPENDITURE 2009/2010 \$(000s)	ESTIMATES OF EXPENDITURE 2008/2009 \$(000s)
SALARIES AND EMPLOYEE BENEFITS (Details on Schedules 4 and 5)	44,019	44,555
OTHER EXPENDITURES	14,540	14,656
(Less: Recoverable from Other Appropriations)	<u>(3,068)</u>	<u>(3,163)</u>
	11,472	11,493
GRANTS	401	289
COSTS RELATED TO CAPITAL ASSETS	3,956	4,014
TOTAL OPERATING APPROPRIATIONS	59,848	60,351
NET TAX CREDIT PAYMENTS	310,827	298,084
(Less: Recoverable from Other Appropriations)	<u>(266,706)</u>	<u>(252,975)</u>
	44,121	45,109
PUBLIC DEBT (Statutory)	250,150	279,650
TOTAL	354,119	385,110

SCHEDULE 4

**DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION**

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2009/2010 \$(000s)		ESTIMATES OF EXPENDITURE 2008/2009 \$(000s)	
		FTEs	SALARIES	FTEs	SALARIES
7-1	ADMINISTRATION AND FINANCE				
	(a) Minister's Salary	1.00	46	1.00	45
	(b) Executive Support	14.00	1,062	14.00	1095
	(c) Financial and Administrative Services	8.00	599	8.00	581
	(f) Human Resource Services	9.00	655	9.00	666
	(g) Information Technology Management	6.25	1,353	6.25	1328
	TOTAL	38.25	3,715	38.25	3,715
7-2	TREASURY				
	(a) Administration	2.00	138	2.00	137
	(b) Capital Markets	9.00	662	9.00	641
	(c) Treasury and Banking Operations	15.00	1,032	14.00	981
	TOTAL	26.00	1,832	25.00	1,759
7-3	COMPTROLLER				
	(a) Comptroller's Office	5.00	485	5.00	476
	(b) Internal Audit and Consulting Services	27.00	2,506	28.00	2,618
	(c) Disbursements and Accounting	41.00	2,821	43.00	2,967
	TOTAL	73.00	5,812	76.00	6,061
7-4	TAXATION				
	(a) Management and Research	35.50	2,526	35.50	2,449
	(b) Taxation Administration	61.00	3,385	61.00	3,344
	(c) Audit	89.00	6,764	90.00	7,158
	(d) Tobacco Interdiction	10.00	606	10.00	767
	TOTAL	195.50	13,281	196.50	13,718
7-5	TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH				
	(a) Economic and Federal-Provincial Research	25.25	2,296	24.25	2,260
	(b) Manitoba Tax Assistance Office	8.00	485	7.00	413
	TOTAL	33.25	2,781	31.25	2,673

SCHEDULE 4

**DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION**

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2009/2010 \$(000s)		ESTIMATES OF EXPENDITURE 2008/2009 \$(000s)	
		FTEs	SALARIES	FTEs	SALARIES
7-6	INSURANCE AND RISK MANAGEMENT				
(a)	Insurance and Risk Management	5.20	407	5.20	402
	TOTAL	5.20	407	5.20	402
7-7	TREASURY BOARD SECRETARIAT				
(a)	Treasury Board Secretariat	71.00	6,173	72.00	6,444
(b)	Francophone Affairs Secretariat	14.00	598	14.00	531
	TOTAL	85.00	6,771	86.00	6,975
7-8	CONSUMER AND CORPORATE AFFAIRS				
(a)	Administration and Research	7.28	501	7.78	518
(b)	Consumers' Bureau	19.00	1,274	19.00	1,247
(c)	Residential Tenancies Branch	60.00	4,330	59.50	4,236
(d)	Financial Institutions Regulations Branch	9.50	742	9.50	727
(e)	Claimant Adviser Office – Automobile Injury Compensation Appeals	11.50	798	11.50	793
(f)	Automobile Injury Compensation Appeal Commission	6.00	920	9.00	896
(g)	Residential Tenancies Commission	6.50	855	7.50	835
	TOTAL	119.78	9,420	123.78	9,252
7	TOTAL FOR DEPARTMENT OF FINANCE	575.98	44,019	581.98	44,555

NOTE: With the exception of the Minister's Salary, the salary estimate of \$44,019 includes employee benefits as defined in the glossary and does not include \$280 voted in the Canada-Manitoba Enabling Vote related to Francophone Affairs Secretariat.

Staff positions are measured as Full Time Equivalents (FTEs).

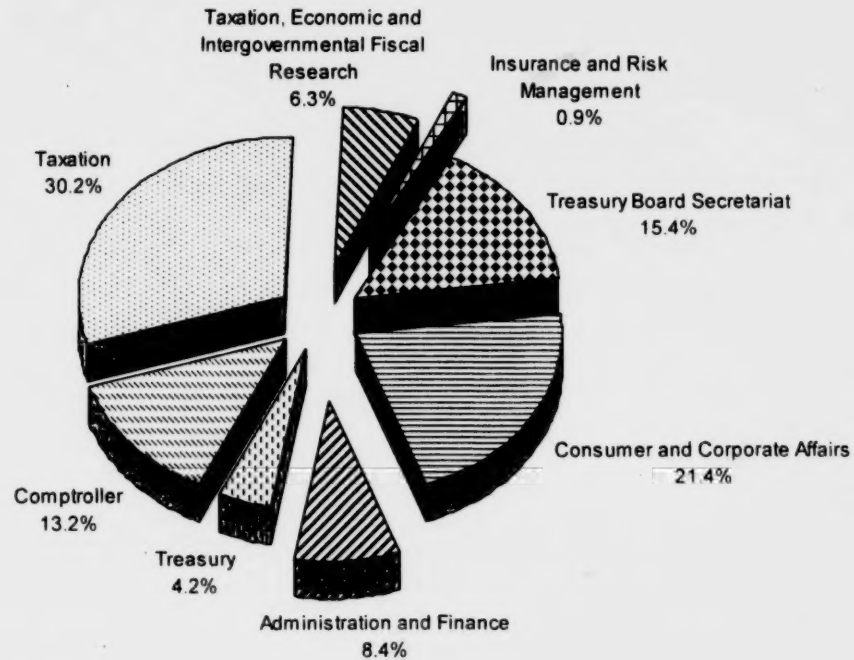
**DEPARTMENT OF FINANCE
2009/2010 STAFFING AND SALARY SUMMARY
BY POSITION CATEGORY**

MAIN-APPROPRIATION	MANAGERIAL		PROFESSIONAL/ TECHNICAL		ADMINISTRATIVE SUPPORT		TOTAL	
	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)
ADMINISTRATION AND FINANCE	6.00	632	18.25	1,215	14.00	656	38.25	2,503
TREASURY	3.00	320	18.00	1,055	5.00	201	26.00	1,576
COMPTROLLER	5.00	510	56.00	4,145	12.00	481	73.00	5,136
TAXATION	6.00	610	116.50	7,789	73.00	3,523	195.50	11,922
TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH	7.00	676	15.25	1,211	11.00	506	33.25	2,393
INSURANCE AND RISK MANAGEMENT	1.00	89	3.00	212	1.20	49	5.20	350
TREASURY BOARD SECRETARIAT	12.00	1,295	53.00	4,136	20.00	900	85.00	6,331
CONSUMER AND CORPORATE AFFAIRS	11.00	1,263	54.50	3,794	54.28	2,799	119.78	7,856
TOTAL	51.00	5,395	334.50	23,557	190.48	9,115	575.98	38,067

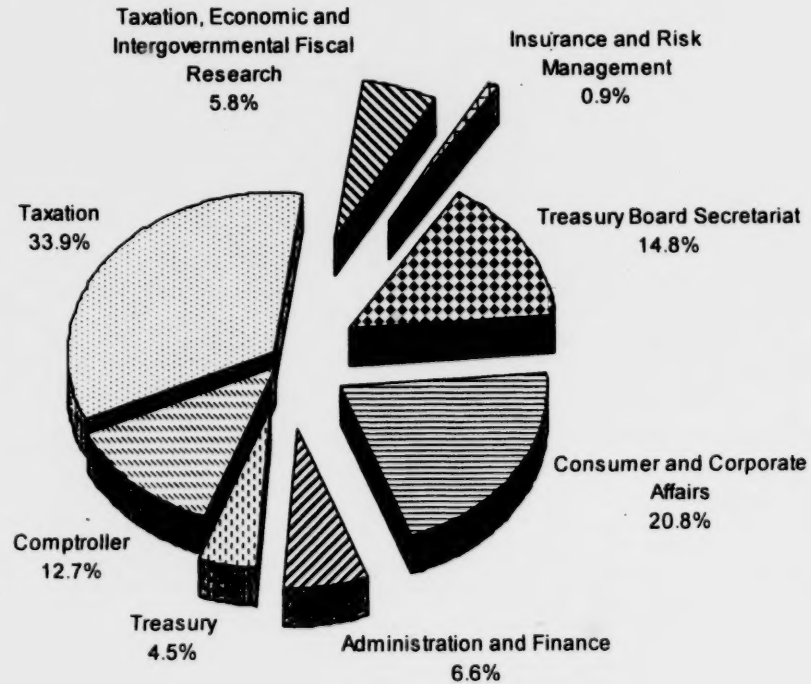
Reconciliation to Schedules 3 and 4 (Salary Costs) :

Salary Costs per above	38,067
Employee Benefits	6,417
Other Costs and Benefits	1,287
Staff Turnover	(1,472)
Transferred to the Canada-Manitoba Enabling Vote	(280)
Salary Costs per Schedules 3 & 4	<u>44,019</u>

**DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF SALARIES
BY OPERATING APPROPRIATIONS
2009/2010**



**DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF STAFF POSITIONS
BY OPERATING APPROPRIATIONS
2009/2010**



PART 2
PROGRAM AND FINANCIAL INFORMATION

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.1	1.	ADMINISTRATION AND FINANCE	4,233	4,171
		- Provides direction, coordination and control of department programs and advice on government fiscal policy.		
		- Provides financial and administrative support services to the department.		
		- Provides managers and staff of the department with human resource management programs and services.		
		- Provides information technology management and technical support for computer-based systems within the department.		
	(a)	Minister's Salary	46	45
	(b)	Executive Support	1,229	1,209
	(c)	Financial and Administrative Services	686	667
	(d)	Tax Appeal Commission	19	21
	(e)	Independent Administrator	34	29
	(f)	Human Resource Services	729	737
	(g)	Information Technology Management	1,490	1,463
			<u>4,233</u>	<u>4,171</u>

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1a

MINISTER'S SALARY

OBJECTIVES

To provide for the additional compensation to which an individual appointed to the Executive Council is entitled.

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES				
Managerial	1.00	46	1.00	45

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1b

EXECUTIVE SUPPORT

OBJECTIVES

To provide effective leadership for departmental activities consistent with government policy objectives.

ACTIVITY IDENTIFICATION

Provides the Minister with policy and program advice on all matters related to the department.

Coordinates and supports the delivery of programs to meet the policy objectives of government.

Provides policy direction for incorporation in department plans and ensures the development of effective management practices throughout the department.

Provides administrative support for the offices of the Minister, Deputy Minister and Senior Assistant Deputy Minister.

EXPECTED RESULTS

Effective and efficient operation of the Department of Finance as reflected in the results of each division.

Delivery of effective and efficient administrative support services to the offices of the Minister, Deputy Minister and Senior Assistant Deputy Minister.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1b EXECUTIVE SUPPORT

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	2.00	289	2.00	294
Professional/Technical	5.00	309	5.00	322
Administrative Support	7.00	318	7.00	315
Employee Benefits		146		164
Total Salaries and Employee Benefits	<u>14.00</u>	<u>1,062</u>	<u>14.00</u>	<u>1,095</u>
OTHER EXPENDITURES				
Transportation		43		43
Communications		33		33
Supplies and Services		73		19
Other Operating		18		19
Total Other Expenditures		<u>167 ⁽¹⁾</u>		<u>114</u>
TOTAL SUB-APPROPRIATION		<u>1,229</u>		<u>1,209</u>

1. Increase is for the office space for the Senior Assistant Deputy Minister's Office.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1c

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES

To ensure appropriate management of and accountability for the department's resources. This encompasses the development and implementation of departmental financial and administrative policies, processes and practices; compliance with government legislation, policies and procedures; providing accounting and administrative services to the department; providing analytical and consultative support services to the department's operating divisions; and providing oversight to the department's information technology programs.

ACTIVITY IDENTIFICATION

Plans, organizes and evaluates departmental accounting and financial management activities including financial reporting, expenditure and revenue processing and appropriation control.

Advises executive management on a timely basis regarding emerging financial and program management issues.

Coordinates and supports the development of the department's annual estimates, quarterly financial forecasts and related reports, and the Annual Report.

Supports departmental management through the provision of analytical, consultative and evaluative advice on financial proposals and ongoing operations.

Coordinates the department's requests for office accommodation, telecommunication services and government vehicles, and administers the department's parking program.

Coordinates the department's records management program.

EXPECTED RESULTS

A controllership function that is responsive to the financial management and administrative requirements of the department and government.

Strong fiscal management, accountability and control over departmental financial resources.

Timely financial reporting of departmental expenditures and revenues.

Identification of existing or emerging financial and program management issues.

The provision of timely and accurate decision-making information to the departmental executive.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1c

FINANCIAL AND ADMINISTRATIVE SERVICES

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	100	1.00	100
Professional/Technical	5.00	327	5.00	314
Administrative Support	2.00	83	2.00	79
Employee Benefits		89		88
Total Salaries and Employee Benefits	8.00	599	8.00	581
OTHER EXPENDITURES				
Communications		12		12
Supplies and Services		46		45
- Office Space Rental	33		33	
- Other	13		12	
Minor Capital		1		1
Other Operating		28		28
- Desktop and other Computer Services	18		18	
- Other	10		10	
Total Other Expenditures		87		86
TOTAL SUB-APPROPRIATION		686		667

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1d

TAX APPEAL COMMISSION

OBJECTIVES

To provide the taxpayers of Manitoba with a fair and independent appeals process for assessments under tax statutes administered by the Taxation Division in order to maintain taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides rulings for taxpayers on appeals of tax assessments independent from the taxation officials who issued the assessment.

EXPECTED RESULTS

Public confidence in a fair, objective tax appeals process.

Resolution of taxpayer appeals.

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
OTHER EXPENDITURES				
Supplies and Services	-	19	-	21

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1e

INDEPENDENT ADMINISTRATOR

OBJECTIVES

To provide independent monitoring and enforcement of compliance with provisions of *The Labour-Sponsored Venture Capital Corporations Act*.

ACTIVITY IDENTIFICATION

The administration and enforcement of the provisions of *The Labour-Sponsored Venture Capital Corporations Act* for which the Independent Administrator is responsible.

EXPECTED RESULTS

Compliance of Labour Sponsored Investment Funds with legislated requirements.

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
OTHER EXPENDITURES				
Supplies and Services	-	34	-	29

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1f

HUMAN RESOURCE SERVICES

OBJECTIVES

To provide consultative services in all areas of human resource management that will assist the department to recruit, retain, develop and reward knowledgeable staff in a positive and safe work environment and fulfill the department's vision and mission.

To provide payroll and benefit services for staff of the department.

ACTIVITY IDENTIFICATION

Provides professional expertise to the department in the areas of human resource planning, training and development, recruitment and selection, labour relations, employee relations, and pay and benefits administration.

Represents the department in all human resource dealings with central/external agencies.

Coordinates and integrates departmental Diversity program and supports the Occupational Health and Safety program.

EXPECTED RESULTS

Recruitment and selection of staff to permanent and term vacancies under delegated staffing authority using current assessment techniques that accurately match position and applicant knowledge, skills and abilities.

Promotion of an employee relations environment that encourages early intervention and appropriate resolution of workplace issues.

Delivery of a comprehensive payroll and benefits service to all departmental staff.

Coordinate the delivery of training and management development programs and educational assistance programs to enhance the knowledge, skills and abilities of individuals, the corporate culture of the department and to sustain the employment of department employees.

Provision of services to support the well-being and appropriate return to work of injured or ill employees and compliance with Occupational Health and Safety legislation.

Provision of Diversity Strategies to enhance the recruitment and retention of designated employees.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1f HUMAN RESOURCE SERVICES

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	100	1.00	96
Professional/Technical	4.00	255	4.00	266
Administrative Support	4.00	197	4.00	192
Employee Benefits		103		112
Total Salaries and Employee Benefits	<u>9.00</u>	<u>655</u>	<u>9.00</u>	<u>666</u>
OTHER EXPENDITURES				
Transportation		2		2
Communications		10		10
Supplies and Services		60		58
Other Operating		2		1
Total Other Expenditures		<u>74</u>		<u>71</u>
TOTAL SUB-APPROPRIATION		<u>729</u>		<u>737</u>

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1g

INFORMATION TECHNOLOGY MANAGEMENT

OBJECTIVES

To provide guidance and effective management of the department's information and communication technology investments.

ACTIVITY IDENTIFICATION

Customer relationship management, business analysis, requirements definition, business case development, project management and enterprise portfolio management.

Strategic Information Technology (IT) planning, IT governance and control, financial management, project management, contract, licence and asset management, and Service Level Agreement (SLA) management.

Business architecture, data stewardship, information management and business technology expertise and consulting services in support of the business needs.

IT risk identification and protection, and the development, implementation and testing of business continuity and disaster recovery plans.

Collaboration with Manitoba Information and Communication Technologies to support the best possible use of information and communications technology resources.

Participation in government-wide information technology initiatives and involvement on committees and special work groups/teams to support and implement information technology projects.

EXPECTED RESULTS

Alignment of IT investments with program needs.

Enable the program goals and maximize IT investments.

Effective utilization of IT resources.

Effective management of IT risks.

Continued implementation of the department's IT governance and control framework.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1g

INFORMATION TECHNOLOGY MANAGEMENT

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	98	1.00	96
Professional/Technical	4.25	323	4.25	306
Administrative Support	1.00	57	1.00	56
Employee Benefits		119		138
	6.25	597	6.25	596
Other Costs and Benefits		756		732
Total Salaries and Employee Benefits (1)	6.25	1,353	6.25	1,328
OTHER EXPENDITURES				
Transportation		1		1
Communications		9		9
Supplies and Services		49		48
- Office Space Rental	46		45	
- Other	3		3	
Minor Capital		11		11
Other Operating		67		66
- Desktop and other Computer Services	34		34	
- Other	33		32	
Total Other Expenditures		137		135
TOTAL SUB-APPROPRIATION		1,490		1,463

- Salaries include funds for FTEs shown above as well as salary funds to be recovered by the Department of Science, Technology, Energy and Mines for FTEs transferred to that department for the development and delivery of integrated information communication technology services for government.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.2	2.	TREASURY	2,121	2,047
		- Manages and administers the borrowing programs, cash resources and investment and debt activities of government.		
		- Manages and administers borrowing programs and investment activities on behalf of government agencies.		
		(a) Administration	249	248
		(b) Capital Markets	736	715
		(c) Treasury and Banking Operations	1,136	1,084
			<u>2,121</u>	<u>2,047</u>

TREASURY

SUB-APPROPRIATION 07-2a

ADMINISTRATION

OBJECTIVES

To advise the Minister, Deputy Minister and Senior Assistant Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money, debt and investments, and other issues related to the Treasury Division.

To coordinate and administer the activities of the Treasury Division so as to ensure that government policy objectives are met.

ACTIVITY IDENTIFICATION

Manages the activities of the division.

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the province, and provides advice to the Minister, Deputy Minister and Senior Assistant Deputy Minister respecting such markets.

Provides financial management and advisory services to government departments, agencies and investment funds.

Reviews policies, legislation and regulations, and recommends changes where necessary to achieve objectives.

Ensures that safeguards are in place to protect the financial assets of the province.

Deals with technological and financial market complexities and risks through the operations of an Executive Management Committee, a Capital Markets Committee, a Risk Committee, an Operations Committee and an Information Technology Committee.

EXPECTED RESULTS

The Net Debt to GDP ratio is an important indicator of a government's financial position as this highlights the affordability of future government services. The Canadian Institute of Chartered Accountants promotes this indicator as the key for assessing sustainability.

Over the last several years, the province has seen a substantial downward trend in Net Debt to GDP ratio, lowering the ratio to a projected level of 23.0% in 2009/2010 from 31.7% in 1999/2000.

The best possible financial arrangements that minimize risk and cash flow requirements for the province, Crown corporations, government agencies, school boards, hospitals and municipalities.

Policies, legislation and regulations are sufficient for the needs of the government.

Investment returns are the maximum possible within acceptable risk parameters.

The Treasury Division will be effectively and efficiently managed and operated, and the expected results of the branches of the Treasury Division will be achieved.

TREASURY

**SUB-APPROPRIATION 07 2a
ADMINISTRATION**

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	119	1.00	116
Administrative Support	1.00	0	1.00	0
Employee Benefits		19		21
Total Salaries and Employee Benefits	<u>2.00</u>	<u>138</u>	<u>2.00</u>	<u>137</u>
OTHER EXPENDITURES				
Transportation		4		4
Communications		5		5
Supplies and Services		24		24
- Office Space Rental	4		4	
- Other	20		20	
Minor Capital		46		46
Other Operating		32		32
Total Other Expenditures		<u>111</u>		<u>111</u>
TOTAL SUB-APPROPRIATION		<u>249</u>		<u>248</u>

TREASURY

SUB-APPROPRIATION 07-2b

CAPITAL MARKETS

OBJECTIVES

To provide effective management of the borrowing programs needed to finance the government, Crown corporations and government agencies.

To administer the government's investments in and advances made to Crown corporations, government agencies and other loan programs.

To effectively manage the short-term borrowing and investment programs of the government.

To effectively manage trust money deposited with the Minister of Finance by Crown corporations, agencies and departments.

ACTIVITY IDENTIFICATION

Monitors global capital markets and initiates the borrowing activities of the government which have recently averaged approximately \$2.9 billion per annum. All documentation relating to borrowing activities is prepared by the branch.

Monitors global credit spread movements to effectively manage and time borrowing activities to minimize government debt servicing costs.

Manages the government's currency and interest rate risk respecting its liabilities by monitoring swap markets, initiating and negotiating interest rate and currency swaps as well as being responsible for all the documentation related to these transactions.

Acts as the province's principal liaison with domestic and international rating agencies and coordinates all presentations made to such agencies.

Prepares or coordinates the preparation of all documentation required by the regulatory agencies in the various global markets to allow the province to borrow in those markets. This includes prospectuses and associated documentation, legal opinions and other certificates.

Maintains records relating to the direct and guaranteed debt of the government, and prepares the related sections contained in provincial publications such as public accounts, the budget and quarterly financial report.

Manages the capital funding of all Crown corporation and loan programs and maintains the records of such investments.

Monitors foreign exchange markets and arranges for the purchase and sale of foreign currencies as required to service the debt.

Establishes interest rates for loans to Crown corporations, government agencies, school boards, hospitals and municipalities.

Establishes strategies for the investment of sinking funds and other long-term investment accounts aggregating approximately \$5.3 billion.

Prepares cash flow forecasts detailing the government's anticipated daily receipts and expenditures, including its trust and administration activities. Management of daily bank balances and timing of long-term borrowing is determined as a result of these cash flow forecasts.

SUB-APPROPRIATION 07-2b

Page 2...

CAPITAL MARKETS

EXPECTED RESULTS

During 2009/2010, the government is expected to borrow approximately \$3.3 billion. This borrowing program is expected to require 25 - 30 issues of securities in both domestic and international markets. The branch will continually monitor these markets to ensure not only that the most efficient market is used but that the timing of each issue is proper.

The branch will continue to maintain the records with respect to investments in or advances to over 30 programs, Crown corporations and government agencies. The annual investment program is expected to approximate \$932 million in 2009/2010. The aggregate amount of investments outstanding at March during 2009/2010 will approximate \$9.5 billion.

During 2009/2010, the Money Management program will involve managing the cash flow for over \$15 billion of transactions processed through the accounts of the government.

Monitoring and management of the government's cash flow during 2009/2010 will result in the branch arranging over 2,200 short term investment transactions aggregating over \$145 billion of investment purchases and sales. The branch will also arrange for the issue of approximately \$100.0 million of promissory notes to finance temporary shortfalls resulting from differences in the timing of government payments and receipts. Interest earned on short-term investments is expected to amount to \$32.0 million while interest paid on the promissory notes issued will be approximately \$0.75 million.

Departments, agencies and Crown corporations are required to deposit surplus funds with the Minister of Finance in over 140 interest-bearing trust deposits. These trust funds are expected to average \$2.5 billion in 2009/2010. In excess of 4,000 trust deposit receipts will be issued and approximately 5,000 payments will be processed by the branch in respect to these deposits. Interest paid on these trust accounts is expected to amount to \$26.0 million.

TREASURY

SUB-APPROPRIATION 07 2b

CAPITAL MARKETS

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	98	1.00	92
Professional/Technical	7.00	430	7.00	417
Administrative Support	1.00	39	1.00	36
Employee Benefits		95		96
Total Salaries and Employee Benefits	<u>9.00</u>	<u>662</u>	<u>9.00</u>	<u>641</u>
OTHER EXPENDITURES				
Transportation		5		5
Communications		14		14
Supplies and Services		40		39
- Office Space Rental	37		36	
- Other	3		3	
Other Operating		15		16
Total Other Expenditures		<u>74</u>		<u>74</u>
TOTAL SUB-APPROPRIATION		<u>736</u>		<u>715</u>

TREASURY

SUB-APPROPRIATION 07-2c

TREASURY AND BANKING OPERATIONS

OBJECTIVES

To service and administer the public debt of the province.

To service and safekeep the investments of the province and certain Crown corporations and government agencies.

To provide administrative support to the Treasury Division including the coordination of the division's information technology functions.

To coordinate the preparation of Treasury Division and Public Debt estimates and analyses.

To provide a comptrollership function to the Treasury Division.

To ensure effective credit and risk management practices, processes and compliance with approved policies and procedures.

To establish and manage banking arrangements appropriate to the government's needs.

ACTIVITY IDENTIFICATION

Serves the debt of the province by acting as registrar and paying agent on some issues of securities, monitoring the performance of corporate registrars and paying agents with respect to other issues of securities, and by issuing instructions and transferring funds to the province's fiscal agents and swap counterparties on other debenture, treasury bill and promissory note debt.

Serves the sinking fund investments of the Province of Manitoba, Manitoba Hydro and The University of Manitoba by providing safekeeping operations, processing purchases for these funds and collecting and recording receipts on interest, sales and maturing principal.

Safekeeps and services the long-term investments of major accounts such as Manitoba Public Insurance.

Safekeeps and services the short term investments of the province by issuing instructions to custodial agents, processing purchases and collecting and recording receipts on interest, sales and maturing principal.

Processes payments of interest and principal on trust money deposited with the Minister of Finance, and payments and receipts relating to debt and investment servicing.

The branch monitors the credit status of over 100 approved investments and maintains appropriate exposure limits for each.

Prepares Treasury Division and Public Debt estimates and analyses.

Advises on and establishes procedures regarding the use of banking services and depositing for other departments and some agencies, and evaluates requests for new bank accounts and changes to existing accounts.

TREASURY AND BANKING OPERATIONS

ACTIVITY IDENTIFICATION cont'd...

Maintains a central index of approximately 250 accounts representing all Province of Manitoba deposit accounts in all financial institutions in the province.

Negotiates contracts for banking and related services for the province.

Monitors the division's risk management practices and financial exposures such as Mark to Market and credit monitoring.

EXPECTED RESULTS

In 2009/2010, provincial borrowings serviced by the branch will be represented by debentures, builder bonds, treasury bills, promissory notes and Canada Pension Plan debentures payable in Canadian dollars. As well as 13 debenture issues payable in U.S. dollars, 1 debenture issue payable in Swiss Francs, 1 debenture issue payable in Japanese Yen, 1 debenture issue payable in Euros and 1 debenture issue payable in New Zealand dollars. In servicing these foreign issues, the branch expects to administer over 300 swap agreements whereby, among other things, all the foreign debt have been swapped into fixed or floating rate Canadian or U.S. dollar liabilities.

Servicing the long term investments of the province and its agencies is expected to require processing investment purchases of \$3.0 billion, sales and maturities of \$3.5 billion, and earnings of \$300.0 million and will require administering 200 swap contracts by which investments denominated in foreign currencies have been swapped into Canadian dollars.

Servicing the short-term investments of the province will require processing over 4,000 safekeeping transactions respecting purchases, sales and maturities with a total value of approximately \$300.0 billion.

The branch's treasury payment system is expected to process cheques valuing approximately \$50.0 million and electronic transfers with a value of approximately \$30.0 billion.

The branch will maintain loss-free safekeeping, payment and receipt operations.

Measure, monitor and report on the financial risks generated through the division's management of investments and debt.

The branch will continue to partner with specific project areas of government as they become involved in electronic commerce to enable individuals and companies to interact and conduct business with various government departments using new technology. As the finance industry continues to be challenged by service providers exiting business sectors, the branch must be ready to proactively address these problems and offer solutions. Initiatives such as these will contribute to government efficiency and permit better access and service to the general public. The branch will continue to respond to other requests for change in an efficient and timely manner.

TREASURY

**SUB-APPROPRIATION 07 2c
TREASURY AND BANKING OPERATIONS**

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	103	1.00	100
Professional/Technical	11.00	625	10.00	579
Administrative Support	3.00	162	3.00	156
Employee Benefits		142		146
Total Salaries and Employee Benefits	<u>15.00</u>	<u>1,032 ⁽¹⁾</u>	<u>14.00</u>	<u>981</u>
OTHER EXPENDITURES				
Transportation		3		3
Communications		11		11
Supplies and Services		73		72
- Office Space Rental	67		66	
- Other	6		6	
Other Operating		17		17
Total Other Expenditures		<u>104</u>		<u>103</u>
TOTAL SUB-APPROPRIATION		<u>1,136</u>		<u>1,084</u>

1. Increase provides for a Financial Analyst to support the risk management processes.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.3	3.	COMPTROLLER	6,554	6,850
		- Provides central accounting, payroll and financial reporting services for the province, and central control of cost-shared agreements.		
		- Provides advice to Treasury Board and government departments concerning accounting policies and practices as well as financial and management systems.		
		- Provides comprehensive internal audit and value for money review services to management throughout government.		
		(a) Comptroller's Office	577	567
		(b) Internal Audit and Consulting Services	2,776	2,940
		(c) Disbursements and Accounting	3,201	3,343
			<u>6,554</u>	<u>6,850</u>

COMPTROLLER

SUB-APPROPRIATION 07-3a

COMPTROLLER'S OFFICE

OBJECTIVES

To establish and foster a corporate Comptrollership function for the Manitoba government that includes value-added advice and guidance in support of legislative and governmental decision-making, service delivery effectiveness and accountability requirements, set in a framework of corporate values and ethics and based on sound risk management practices.

To develop and maintain sound corporate Financial Administration and accounting policies and procedures for government in support of the government wide Comptrollership function, and to ensure adherence to sound principles of public sector financial management.

To monitor and maintain compliance with Public Sector Accounting Standards in the recording and reporting of financial information of government through the Public Accounts process.

ACTIVITY IDENTIFICATION

Plans, organizes and controls divisional activities in accordance with the department's and government's priorities and policies.

Maintains the corporate Financial Administration Manual, coordinates the government-wide departmental Annual Reporting process, and undertakes policy research and analysis.

Reviews, analyzes and interprets emerging international and Canadian Public Sector Accounting Standards, provides stakeholder input to standard setting bodies, and develops and implements new accounting standards and policies as required.

Is the primary contact between government and the Office of the Auditor General (OAG) on all matters of an accounting or auditing nature. Coordinates the central government review of OAG reports and departmental progress of implementation of OAG recommendations.

EXPECTED RESULTS

Key results, as they relate to aspects of the corporate Comptrollership function, will be identified under the other two branches, which make up the Comptroller's Division.

Provision of fiscally sound government wide accounting and financial management policies to, and ensure adherence to the government's Comptrollership Framework.

To achieve an unqualified audit opinion on the government's Public Accounts, which are compliant with generally accepted accounting principles (GAAP).

**SUB-APPROPRIATION 07 3a
COMPTROLLER'S OFFICE**

COMPTROLLER

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	124	1.00	120
Professional/Technical	3.00	249	3.00	243
Administrative Support	1.00	44	1.00	40
Employee Benefits		68		73
Total Salaries and Employee Benefits	<u>5.00</u>	<u>485</u>	<u>5.00</u>	<u>476</u>
OTHER EXPENDITURES				
Transportation		6		6
Communications		4		4
Supplies and Services		53		52
- Office Space Rental	44		43	
- Other	9		9	
Minor Capital		2		2
Other Operating		27		27
- Desktop and other Computer Services	12		12	
- Other	15		15	
Total Other Expenditures		<u>92</u>		<u>91</u>
TOTAL SUB-APPROPRIATION		<u>577</u>		<u>567</u>

COMPTROLLER

SUB-APPROPRIATION 07-3b

INTERNAL AUDIT AND CONSULTING SERVICES

OBJECTIVES

To serve management throughout government through internal audit services that provide independent and objective advice in support of encouraging the continual improvement of management practices, internal controls and accountability.

ACTIVITY IDENTIFICATION

The provision of internal audit services to all departments and corporate management. Through consultation with senior management/audit committees and a risk-based perspective, ensure that internal audit plans and allocation of resources are responsive to areas of highest priorities.

Internal audits that focus on validating the existence and effectiveness of internal controls.

Other internal audit and advisory services to departments on management and financial control issues including assistance in the implementation of government-wide systems and value for money reviews.

EXPECTED RESULTS

Internal audit services will be provided which are responsive to the corporate and departmental internal audit plans. Internal audit results will be forwarded to clients in a timely manner, including any recommendations for improvements.

Ongoing assessment of technical expertise and related training requirements to ensure consistently high quality internal audit services are provided, through appropriate audit methodologies.

Supporting management on internal control issues and financial systems.

Participation in government-wide initiatives in support of improved management accountability.

COMPTROLLER

SUB-APPROPRIATION 07 3b

INTERNAL AUDIT AND CONSULTING SERVICES

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	103	1.00	97
Professional/Technical	24.00	1,967	25.00	2,032
Administrative Support	2.00	90	2.00	87
Employee Benefits		358		402
	27.00	2,518	28.00	2,618
Less: Allowance for Staff Turnover		(12)		0
Total Salaries and Employee Benefits	27.00	2,506 ⁽¹⁾	28.00	2,618
OTHER EXPENDITURES				
Transportation		9		9
Communications		17		17
Supplies and Services		127		148
- Office Space Rental	103		109	
- Other	24		39	
Minor Capital		3		3
Other Operating		114		145
- Desktop and other Computer Services	81		81	
- Other	33		64	
Total Other Expenditures		270 ⁽²⁾		322
TOTAL SUB-APPROPRIATION		2,776		2,940

1. Decrease is due to the elimination of one vacant position and a provision for staff turnover.
2. Reduction in general operating, software implementation and training costs.

COMPTROLLER

SUB-APPROPRIATION 07-3c

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES

To maintain central financial systems for all receipts to, and disbursements from, the Consolidated Fund of the Province of Manitoba, in accordance with governing legislation and established accounting policies and procedures. To maintain the accounting records of the government and to prepare financial statements and reports for presentation to the Legislature and the public, as well as for central and departmental use. To develop and communicate government-wide financial management policies and procedures.

ACTIVITY IDENTIFICATION

Operates and maintains the central financial system, including the related procedures and controls, for all receipts and payment requests.

Operates and maintains the central payroll system, including the related procedures and controls for payment of salaries and wages to Provincial employees, Ministers, MLA's and employees of various boards.

Prepares statements and reports on the financial results of the government's operations for distribution to the Legislature and the public.

Work with organizations included in the Government Reporting Entity so that they can continue to provide the required information for the Government of Manitoba's Summary Budget and to assist in changing the primary focus of the Financial Reporting process to reflect the broader public sector.

Maintains a central record of, and accounting for, Federal-Provincial cost-sharing agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

Monitors the accountable advance function for government.

Administers the bank reconciliation process for all government cheques.

Administers the garnishment and set-off process on behalf of government.

EXPECTED RESULTS

Issuance of approximately 420,000 supplier payments, via cheque or direct deposit, in accordance with legislation, policy and other governing authority within payment cycles based on established vendor payment terms.

Issuance of approximately 437,000 employee payments, via cheque or direct deposit, in accordance with legislation, policy and other governing authority, ensuring that bi-weekly pay dates are met.

Collection, on a timely basis, of amounts owing on shared-cost agreements.

Maintenance of accurate and complete accounting records within the central financial system for government.

DISBURSEMENTS AND ACCOUNTING

EXPECTED RESULTS cont'd...

Preparation of financial statements and reports on a timely basis and in accordance with established accounting policies.

Focus for the 2009/2010 Financial Reporting process will continue to be the broader public sector.

Provision of functional direction and guidance for the receipt and disbursement of public funds resulting in appropriate financial processes within the government of the Province of Manitoba.

Reconciliation of all government bank accounts and transactions within one month of month-end.

Deduction and remittance of garnishments, demands and set-offs from employee and supplier payments on a timely basis.

COMPTROLLER

SUB-APPROPRIATION 07 3c DISBURSEMENTS AND ACCOUNTING

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	284	3.00	267
Professional/Technical	29.00	1,929	31.00	1,999
Administrative Support	9.00	347	9.00	315
Employee Benefits		441		479
	41.00	3,001	43.00	3,060
Other Costs and Benefits		21		21
Less: Allowance for Staff Turnover		(201)		(114)
Total Salaries and Employee Benefits	41.00	2,821 ⁽¹⁾	43.00	2,967
OTHER EXPENDITURES				
Transportation		8		8
Communications		349		349
- Postage	325		325	
- Other	24		24	
Supplies and Services		322		317
- Office Space Rental	177		173	
- Other	145		144	
Bank and Finance Charges		8		8
Minor Capital		7		7
Other Operating		196		197
- Desktop and other Computer Services	94		94	
- Computer Utilization	45		45	
- Other	57		58	
Total Other Expenditures		890		886
TOTAL EXPENDITURES		3,711		3,853
Less: Recoverable from Other Appropriations		(510)		(510)
TOTAL SUB-APPROPRIATION		3,201		3,343

1. Decrease is due to the elimination of two vacant positions and an increase in the allowance for staff turnover.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.4	4.	TAXATION	18,049	18,479
		<ul style="list-style-type: none"> - Ensures the effective management and collection of tax revenues in accordance with the various Acts through the provision of tax expertise to businesses collecting taxes, taxpayers and government. Administers the processing and reporting of taxation revenues. Informs, investigates and audits taxpayers to ensure compliance with the various taxation statutes. - Advises on taxation policy matters and administers the following Acts: <ul style="list-style-type: none"> - <i>The Corporation Capital Tax Act</i> - <i>The Gasoline Tax Act</i> - <i>The Health & Post Secondary Education Tax Levy Act</i> - <i>The Mining Tax Act</i> - <i>The Motive Fuel Tax Act</i> - <i>The Retail Sales Tax Act</i> - <i>The Tax Administration and Miscellaneous Taxes Act Part 1</i> - <i>The Tobacco Tax Act</i> - The continuing phase out of <i>The Succession Duty Act</i> 		
		(a) Management and Research	2,810	2,741
		(b) Taxation Administration	6,473	6,426
		(c) Audit	7,908	8,293
		(d) Tobacco Interdiction	858	1,019
			<u>18,049</u>	<u>18,479</u>

TAXATION

SUB-APPROPRIATION 07-4a

MANAGEMENT AND RESEARCH

OBJECTIVES

To ensure tax revenues under *The Corporation Capital Tax Act*, *The Gasoline Tax Act*, *The Health and Post Secondary Education Tax Levy Act*, *The Mining Tax Act*, *The Motive Fuel Tax Act*, *The Retail Sales Tax Act*, *The Tobacco Tax Act*, and Part 1 of *The Tax Administration and Miscellaneous Taxes Act* are remitted as provided for under the Act and to implement the policies of the government in an efficient and effective manner while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides the Taxation Division's overall policy and strategic direction, maintenance of high technical standards, quality of results, budgetary reporting and internal control.

Provides the Minister of Finance, Deputy Minister and Senior Assistant Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the government, assists Legislative Counsel with the preparation of legislation amendments and implements the changes as directed.

Prepares official communications, including ministerial responses regarding taxation matters.

Liaises with other departments, taxpayers, businesses, associations and tax professionals on taxation matters.

Prepares financial forecasts and analyses to assist in strategic taxation planning.

Reviews the effectiveness and efficiency of tax administration and audit processes.

Trains and develops staff.

Develops and implements new taxation policy and administration procedures and informs division staff and the taxpayer community.

Participates in review, development and implementation of new technology in the division.

Liaises with the Canada Revenue Agency (CRA) and other jurisdictions on cooperative information exchanges, and other taxation administration, management and enforcement issues.

Develops and distributes public tax information through the internet, tax information bulletins, public workshops, business symposiums and special projects.

Provides on-location services to taxpayers on the interpretations, remittance procedures, licensing and other requirements of the Acts and regulations.

Participates in fuel enforcement programs in relation to dyed tax exempt fuels.

SUB-APPROPRIATION 07-4a

Page 2....

MANAGEMENT AND RESEARCH

EXPECTED RESULTS

Collection of tax revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax system with a sufficient deterrent to tax avoidance or evasion.

Timely and thorough evaluation of the implications of administrative, revenue and policy options being considered by the government.

Timely implementation of new taxation legislation in an efficient and effective manner.

Timely preparation of official communications, including development and updating of tax information bulletins provided to businesses.

Timely and accurate preparation of financial forecasts.

Effective control and use of Taxation Division's resources.

Effective contribution to the review, development and implementation of technology.

**SUB-APPROPRIATION 07 4a
MANAGEMENT AND RESEARCH**

TAXATION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	317	3.00	309
Professional/Technical	29.50	1,685	29.50	1,606
Administrative Support	3.00	159	3.00	153
Employee Benefits		365		381
Total Salaries and Employee Benefits	<u>35.50</u>	<u>2,526</u>	<u>35.50</u>	<u>2,449</u>
OTHER EXPENDITURES				
Transportation		43		43
Communications		22		22
Supplies and Services		100		108
- Office Space Rental	89		96	
- Other	11		12	
Other Operating		119		119
- Desktop and other Computer Services	87		87	
- Other	32		32	
Total Other Expenditures		<u>284</u>		<u>292</u>
TOTAL SUB-APPROPRIATION		<u>2,810</u>		<u>2,741</u>

TAXATION

SUB-APPROPRIATION 07-4b

TAXATION ADMINISTRATION

OBJECTIVES

To efficiently and effectively administer and collect taxes due to the government under *The Corporation Capital Tax Act, The Gasoline Tax Act, The Health and Post-Secondary Education Tax Levy Act, The Mining Tax Act, The Motive Fuel Tax Act, The Retail Sales Tax Act, The Tobacco Tax Act* and Part 1 of *The Tax Administration and Miscellaneous Taxes Act*.

ACTIVITY IDENTIFICATION

Maintains an updated tax roll for all statutes administered by the Taxation Division.

Operates an integrated tax system to process, record and control tax remittances.

Maintains an online system, TAXess, for filing Retail Sales Tax and Health and Post-Secondary Education Tax Levy returns along with acceptance of electronic remittances and application for registration for Taxation statutes.

Processes tax refunds on a timely basis for tax overpayments, the vehicle buy/sell program and Native Fuel and Tobacco Tax Rebate Programs.

Reviews the Sales Tax Vehicle Refund Program administered by Manitoba Public Insurance.

Administers the International Fuel Tax Agreement for the Manitoba trucking industry.

Collects and follows up outstanding tax arrears and delinquent tax returns.

Maintains filing systems to provide the necessary historical data on each taxpayer as required by all areas within the Taxation Division.

Recommends related policy change options and possible amendments to the Acts.

Trains and develops administration staff.

EXPECTED RESULTS

Collection of tax imposed by the Acts.

Maintenance of an effective and efficient tax-gathering system.

Web-based filing for Retail Sales Tax and Health and Post-Secondary Education Tax Levy with the ability to file an application for registration and make payments on account for Taxation statutes.

Up to date roll of tax collectors.

Timely processing of refund claims from taxpayers.

Taxpayers and the general public are provided with information necessary to comply with the statutes.

Maintain the performance standards required under the International Fuel Tax Agreement.

**SUB-APPROPRIATION 07 4b
TAXATION ADMINISTRATION**

TAXATION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	95	1.00	92
Professional/Technical	4.00	222	4.00	216
Administrative Support	56.00	2,571	56.00	2,505
Employee Benefits		522		556
	61.00	3,410	61.00	3,369
Other Costs and Benefits		33		33
Less: Allowance for Staff Turnover		(58)		(58)
Total Salaries and Employee Benefits	61.00	3,385	61.00	3,344
OTHER EXPENDITURES				
Transportation		38		38
Communications		359		359
- Postage	262		262	
- Other	97		97	
Supplies and Services		777		771
- Office Space Rental	265		258	
- Professional Fees	270		270	
- Other	242		243	
Other Operating		1,914		1,914
- Desktop and other Computer Services	167		167	
- Computer Utilization	114		114	
- Allowance for Doubtful Accounts	1,500		1,500	
- Other	133		133	
Total Other Expenditures		3,088		3,082
TOTAL SUB-APPROPRIATION		6,473		6,426

TAXATION

SUB-APPROPRIATION 07-4c

AUDIT

OBJECTIVES

To protect the revenues of the government under *The Corporation Capital Tax Act*, *The Gasoline Tax Act*, *The Health and Post Secondary Education Tax Levy Act*, *The Mining Tax Act*, *The Motive Fuel Tax Act*, *The Retail Sales Tax Act*, *The Tobacco Tax Act* and Part 1 of *The Tax Administration and Miscellaneous Taxes Act*, through the promotion of voluntary compliance by taxpayers and tax collectors, utilizing effective and efficient audit and investigation programs and procedures; to inform taxpayers of the requirements of the various Statutes; and to administer the continuing phase out of *The Succession Duty Act*.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures which result in the most efficient and effective utilization of resources to achieve compliance.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco and fuel, tax evasion and other violations of the Acts, conducts fuel enforcement to detect the improper use of tax exempt fuel and prosecutes for offences under the Acts.

Conducts audits of a stipulated portion of Manitoba-based truckers and conducts roadside inspections under the International Fuel Tax Agreement (IFTA) and for prorated sales tax and registration fees under the International Registration Program (IRP).

Continually reviews the procedures and processes of the Audit branch with the goal of determining more efficient and effective use of resources and information technology to increase productivity and audit recoveries.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Liaises with the Canada Revenue Agency, the Canada Border Services Agency and other provinces to develop cooperation and exchange of information on audits and investigations.

Provides an information service to taxpayers and the general public on tax interpretations.

Trains and develops audit and investigation staff.

SUB-APPROPRIATION 07-4c

Page 2...

AUDIT**EXPECTED RESULTS**

Recovery of unpaid tax revenues and increased compliance with a sufficient deterrent to tax avoidance/evasion for all Acts.

Completion of a targeted number of audits of the records of taxpayers and tax collectors.

Detection of smuggling and other offences evidenced by successful court prosecutions.

Completion of a stipulated number of International Fuel Tax Agreement/International Registration Program audits of Manitoba based truckers.

Timely submission of related policy change options, possible amendments to the Acts and evaluation of the implications of such changes.

Taxpayers and the general public are provided with information necessary to comply with the Statutes.

**SUB-APPROPRIATION 07 4c
AUDIT**

TAXATION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	2.00	198	2.00	193
Professional/Technical	75.00	5,461	75.00	5,354
Administrative Support	12.00	674	13.00	716
Employee Benefits		1,050		1,132
	89.00	7,383	90.00	7,395
Less: Allowance for Staff Turnover		(619)		(237)
Total Salaries and Employee Benefits	89.00	6,764 ⁽¹⁾	90.00	7,158
OTHER EXPENDITURES				
Transportation		168		168
Communications		65		65
Supplies and Services		476		467
- Office Space Rental	374		365	
- Other	102		102	
Minor Capital		12		12
Other Operating		423		423
- Desktop and other Computer Services	239		239	
- Other	184		184	
Total Other Expenditures		1,144		1,135
TOTAL SUB-APPROPRIATION		7,908		8,293

1. Decrease is due to the elimination of one vacant position and an increase in the allowance for staff turnover.

TAXATION

SUB-APPROPRIATION 07-4d

TOBACCO INTERDICTION

OBJECTIVES

To protect the revenues of the government under *The Tobacco Tax Act* through the presentation of an enforcement profile that will promote voluntary compliance by taxpayers and tax collectors as well as detect and prosecute tax evaders. The program will provide information to taxpayers as well as utilize audit and investigative measures and procedures.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures and information for taxpayers which result in the most efficient and effective utilization of resources to achieve compliance.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and other violations of the Act and prosecute for offences under the Act.

Continues to liaise with law enforcement agencies, including the Winnipeg Police Service, Canada Revenue Agency, Canada Border Services Agency, RCMP, Ontario Provincial Police, other Provincial investigation agencies, US Customs and Border Protection and the US Bureau of Alcohol, Tobacco, Firearms and Explosives.

Operates a program to check commercial motor vehicles for the presence of contraband tobacco.

Maintains a program of interaction with the transportation industry.

Continues to cooperate with other provincial agencies and Crown corporations in assisting investigations into tobacco smuggling.

Utilizes Canadian Police Information Center (CPIC) to enhance investigations and improve communications with law enforcement agencies.

Trains and develops investigation staff.

Responds to media requests for information on the interdiction program.

EXPECTED RESULTS

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries.

Completion of targeted audits and reviews of the records of tax collectors and taxpayers.

Timely submission of related policy change options, possible amendments to the Act and evaluation of the implications to such changes.

Maintain expected level of revenue derived from *The Tobacco Tax Act*.

**SUB-APPROPRIATION 07 4d
TOBACCO INTERDICTION**

TAXATION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Professional/Technical	8.00	422	8.00	418
Administrative Support	2.00	119	2.00	119
Employee Benefits		125		126
	10.00	666	10.00	663
Other Costs and Benefits		154		154
Less: Allowance for Staff Turnover		(214)		(50)
Total Salaries and Employee Benefits	10.00	606 ⁽¹⁾	10.00	767
OTHER EXPENDITURES				
Transportation		128		128
Communications		18		18
Supplies and Services		14		14
Minor Capital		2		2
Other Operating		90		90
Total Other Expenditures		252		252
TOTAL SUB-APPROPRIATION		858		1,019

1. Decrease reflects an increase in the allowance for staff turnover.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.5	5.	TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH.....	4,431	4,224
		- Provides research support in respect of national and provincial fiscal and economic matters and inter- governmental fiscal relations, including cost-shared programs.		
		- Administers fiscal arrangements and tax collection agreements with the federal government.		
		- Administers tax credit programs with the federal government and municipalities.		
		- Provides strategic policy advice, analysis and support in managing relationships with the federal government and other provincial and territorial governments.		
	(a)	Economic and Federal-Provincial Research	3,804	3,678
	(b)	Manitoba Tax Assistance Office	627	546
			<u>4,431</u>	<u>4,224</u>

TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH

SUB-APPROPRIATION 07-5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

OBJECTIVES

To provide the government with research and technical support with respect to national and provincial fiscal and economic matters and inter-governmental fiscal relations, and to fulfill the department's specific economic and fiscal information requirements.

To administer Federal-Provincial agreements and provincial tax credit programs.

To ensure Manitoba benefits from its relationships with the federal government and provincial and territorial governments.

ACTIVITY IDENTIFICATION

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue policies and forecasts.

Serves as the principal administrative unit of the province for *The Income Tax Act (Manitoba)*, *the Federal-Provincial Fiscal Arrangements Act* and *Federal Post-Secondary Education and Health Contributions Act* and the tax collection agreement with the federal government.

Acts as a central coordination unit for the Provincial Budget.

Advises on policies relating to federal-provincial fiscal and economic relations.

Supports provincial policy, and advances provincial fiscal interests while representing the province in various meetings and committees.

Administers tax credit programs with the federal government and municipalities.

Provides policy advice, analysis and support in managing Manitoba's relationships with the federal government and provincial and territorial governments on matters of intergovernmental significance, including the Council of the Federation.

EXPECTED RESULTS

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including inter-governmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from inter-governmental fiscal arrangements are maximized.

Maintains timely communication and a lead coordination role with other government departments involved in federal-provincial activities.

Develops and effectively promotes Manitoba's priorities through informal and formal relationships with the federal government and provincial/territorial governments.

TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH
SUB-APPROPRIATION 07 5a
ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	6.00	604	6.00	583
Professional/Technical	15.25	1,211	15.25	1,195
Administrative Support	4.00	167	3.00	150
Employee Benefits		321		339
	<u>25.25</u>	<u>2,303</u>	<u>24.25</u>	<u>2,267</u>
Less: Allowance for Staff Turnover		(7)		(7)
Total Salaries and Employee Benefits	<u>25.25</u>	<u>2,296 ⁽¹⁾</u>	<u>24.25</u>	<u>2,260</u>
OTHER EXPENDITURES				
Transportation		174		174
Communications		261		260
Supplies and Services		826		733
- Office Space Rental	195		199	
- Other	631		534	
Minor Capital		24		24
Other Operating		223		227
- Desktop and other Computer Services	76		73	
- Other	147		154	
Total Other Expenditures		<u>1,508</u>		<u>1,418</u>
TOTAL SUB-APPROPRIATION		<u>3,804</u>		<u>3,678</u>

1. Increase reflects the provision of a position for administrative support

TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH

SUB-APPROPRIATION 07-5b

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES

To inform and assist taxpayers on the proper application of Manitoba income tax and tax credit programs for residents of Manitoba.

To administer and enforce elements of Manitoba Income Tax and Tax Credits including aspects of personal income tax, Personal Tax Credit, Education Property Tax Credit, School Tax Credit, Co-op Education and Apprenticeship Tax Credit, Odour Control Tax Credit, Green Energy Equipment Tax Credit, Book Publishing Tax Credit, Tuition Fee, Income Tax Rebate, Riparian Tax Credit, Primary Caregiver Tax Credit and Tax Rebate Discounting.

To monitor all claims administered and enforced by the branch and recover amounts granted to individuals who are ineligible.

ACTIVITY IDENTIFICATION

Administration of government programs.

Provides information to taxpayers claiming any of the above referenced programs and administers these programs with Canada Revenue Agency.

Responds to enquiries and processes benefit applications.

Collection of ineligible amounts claimed by individuals.

Provides assistance to taxpayers in completing portions of their tax returns.

EXPECTED RESULTS

Residents of Manitoba receive information to accurately report on Manitoba income tax and tax credit programs.

Timely processing of benefit applications.

TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH
SUB-APPROPRIATION 07 5b
MANITOBA TAX ASSISTANCE OFFICE

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	72	1.00	70
Administrative Support	7.00	339	6.00	273
Employee Benefits		74		70
Total Salaries and Employee Benefits	<u>8.00</u>	<u>485 ⁽¹⁾</u>	<u>7.00</u>	<u>413</u>
OTHER EXPENDITURES				
Communications		59		54
Supplies and Services		56		52
- Office Space Rental	30		30	
- Other	26		22	
Other Operating		27		27
- Desktop and other Computer Services	20		20	
- Other	7		7	
Total Other Expenditures		<u>142</u>		<u>133</u>
TOTAL SUB-APPROPRIATION		<u>627</u>		<u>546</u>

1. Increase to support Manitoba's tax credit programs

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.6	6.	INSURANCE AND RISK MANAGEMENT	473	473
		- Provides insurance and risk management services to all government departments, agencies and certain Crown corporations.		
		(a) Salaries and Employee Benefits	407	402
		(b) Other Expenditures	66	71
		(c) Insurance Premiums	2,558	2,653
		(d) Less: Recoverable from Other Appropriations	(2,558)	(2,653)
			<u>473</u>	<u>473</u>

INSURANCE AND RISK MANAGEMENT

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT

OBJECTIVES

To reduce the impact of unexpected events upon the organizational goals of the Government of Manitoba through identification and management of risk.

To assist departments and agencies in assuming reasonable risks.

To protect the programs and assets of the Government of Manitoba through the application of risk management principles.

ACTIVITY IDENTIFICATION

Assists departments and agencies in examining programs and facilities to identify and prioritize risks and opportunities.

Recommends the implementation of appropriate risk control measures to reduce the likelihood and impact of loss.

Administers insurance related claims for government departments and agencies.

Promotes appropriate risk transfer practices through review of contracts for insurance, bonding and indemnification requirements.

Implements appropriate risk financing measures on behalf of departments and agencies, including the use of self-insurance and the purchase of commercial insurance.

Monitors the priorities of the government's risk management program, assists with program implementation and recommends revisions.

EXPECTED RESULTS

Improved identification and management of risks/opportunities with government programs and facilities.

Greater control over the likelihood and impact of losses involving government facilities and programs.

Increased control over government's risk financing costs, including the cost of commercial insurance.

Increased control over the cost of insured claims incurred by government.

INSURANCE AND RISK MANAGEMENT

SUB-APPROPRIATION 07 6

INSURANCE AND RISK MANAGEMENT

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	89	1.00	87
Professional/Technical	3.00	212	3.00	207
Administrative Support	1.20	49	1.20	47
Employee Benefits		57		61
Total Salaries and Employee Benefits	<u>5.20</u>	<u>407</u>	<u>5.20</u>	<u>402</u>
OTHER EXPENDITURES				
Transportation		5		5
Communications		5		5
Supplies and Services		34		38
- Office Space Rental	27		31	
- Other	7		7	
Other Operating		2,580		2,676
- Desktop and other Computer Services	14		14	
- Insurance Costs	2,558		2,653	
- Other	8		9	
Total Other Expenditures		<u>2,624</u>		<u>2,724</u>
TOTAL EXPENDITURES		<u>3,031</u>		<u>3,126</u>
Less: Recoverable from Other Appropriations		<u>(2,558)</u>		<u>(2,653)</u>
TOTAL SUB-APPROPRIATION		<u>473</u>		<u>473</u>

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.7	7.	TREASURY BOARD SECRETARIAT.....	7,945	8,118
		<ul style="list-style-type: none"> - Provides financial and analytical support and advice to the Minister of Finance and Treasury Board in fulfilling their responsibilities for fiscal management, program and organizational review. - Monitors, analyzes and reports on the financial position of the province. - Plans and coordinates the budgetary process. - Coordinates expenditure management, continuous improvement, planning and program performance reporting processes for government. - Undertakes reviews of specific program areas. - Develops and communicates policies, procedures and guidelines on administrative matters and maintains the General Manual of Administration. - Represents the government and department management in all labour relations and compensation activities within the civil service, and provides central administration of civil service benefit and insurance programs. - <i>Francophone Affairs Secretariat</i>: Provides advice to the government on matters relating to the French Language Services Policy and guidance to government departments and administrative bodies on the implementation of the policy and on the development of government services in the French language. 		
	(a)	Treasury Board Secretariat	7,138	7,391
	(b)	Francophone Affairs Secretariat	807	727
			<u>7,945</u>	<u>8,118</u>

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07-7a

TREASURY BOARD SECRETARIAT

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairperson of Treasury Board on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice to the Minister of Finance related to the fiscal position of the Manitoba government as well as overall financial and management issues.

To monitor and analyze the financial position of the province.

To coordinate expenditure management, continuous improvement, planning and performance measurement activities for government.

To develop, communicate, interpret, monitor and evaluate government administrative policies.

To provide a complete range of labour relations services to government, Crown agencies and government funded organizations in accordance with *The Civil Service Act* and *The Labour Relations Act*.

ACTIVITY IDENTIFICATION

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditure and revenue and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis, and develop strategies to address deviations from the fiscal plan.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Jointly with the Comptroller's Division, work with organizations included in the Government Reporting Entity to implement Summary Budgeting and Reporting.

Review administrative processes and structures, coordinate planning and performance reporting activities, review major program delivery areas and develop strategies for service improvement.

Review and manage the central administrative policy function, primarily through the General Manual of Administration.

Negotiate collective agreements on behalf of government and public sector employers.

SUB-APPROPRIATION 07-7a

Page 2...

TREASURY BOARD SECRETARIAT

ACTIVITY IDENTIFICATION cont'd...

Act on behalf of government, as an employer, on pension and group insurance matters affecting the civil service and Crown agencies; act on behalf of the Department of Education, Citizenship and Youth on pension matters affecting teachers.

Coordinate all grievance-arbitration and appeal activities for management. In addition, represent management in other quasi-judicial processes with respect to union certification, wrongful dismissal, human rights and employment standards issues.

Administer government employee benefit plans and insurance programs in accordance with collective agreements and applicable legislation.

EXPECTED RESULTS

Provision of effective financial and policy advice and services to the Minister of Finance/Chairperson of Treasury Board.

Timely and thorough analysis of information for Treasury Board on a weekly basis.

Creation and maintenance of the annual fiscal plan for the Government of Manitoba.

Ensure focus on the broader public sector, or Government Reporting Entity, for the annual budget process, while maintaining appropriate and timely information on the annual fiscal plan for core government operations.

Finalization and distribution of expenditure and revenue estimates and supply bills for tabling in the Legislature.

Timely provision of quarterly financial reports.

Development and implementation of processes which will improve the effectiveness and efficiency of the expenditure management, continuous improvement, planning and performance reporting functions of the government.

Provision of labour relations services for all agreements on behalf of government, Crown agencies and government funded organizations.

Administration of all contracts and coordination of grievance/arbitration/appeal/labour board activities on behalf of government.

Negotiate, develop and communicate benefit plan changes.

Ongoing administration of negotiated benefit plans.

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07 7a

TREASURY BOARD SECRETARIAT

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	11.00	1,195	11.00	1,163
Professional/Technical	50.00	3,939	50.00	3,896
Administrative Support	10.00	456	11.00	498
Employee Benefits		818		880
	<u>71.00</u>	<u>6,408</u>	<u>72.00</u>	<u>6,437</u>
Other Costs and Benefits		27		27
Less: Allowance for Staff Turnover		(262)		(20)
Total Salaries and Employee Benefits	<u>71.00</u>	<u>6,173 ⁽¹⁾</u>	<u>72.00</u>	<u>6,444</u>
OTHER EXPENDITURES				
Transportation		24		24
Communications		58		58
Supplies and Services		566		548
- Office Space Rental	383		371	
- Other	183		177	
Minor Capital		16		16
Other Operating		301		301
- Desktop and other Computer Services	156		156	
- Other	145		145	
Total Other Expenditures		<u>965</u>		<u>947</u>
TOTAL SUB-APPROPRIATION		<u>7,138</u>		<u>7,391</u>

1. Decrease is due to the elimination of one vacant position and an increase in the allowance for staff turnover.

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07-7b

FRANCOPHONE AFFAIRS SECRETARIAT

OBJECTIVES

To carry out its mandate as described in the Manitoba French Language Services (FLS) Policy:

"The implementation of this policy is guided and monitored by the Francophone Affairs Secretariat, whose mandate applies to all the administrative bodies covered by this policy. In fulfilling its mandate, the Francophone Affairs Secretariat seeks and facilitates the implementation of this policy in a manner consistent with the concept of active offer and makes recommendations to that effect."

ACTIVITY IDENTIFICATION

Determine, with the federal government, projects to be funded under the Canada-Manitoba Agreement on French Language Services.

Act on the recommendations approved by Cabinet and resulting from the review of the FLS Policy by Judge Richard Chartier.

Facilitate, guide and monitor all designated administrative body activity concerning FLS. Provide assistance to the designated administrative bodies in developing strategies to meet the objectives of the FLS Policy, specifically regarding written, oral and electronic communications with the general public and in promotional activities regarding access to FLS.

Coordinate French language training initiatives for provincial government employees.

Coordinate implementation of the cooperation agreements entered into with the governments of Quebec, New Brunswick and the Bas-Rhin (Lower Rhine in the Northern region of Alsace, France).

Participate in activities of the Ministerial Conference on the Canadian Francophonie and the Intergovernmental Network of the Canadian Francophonie.

Participate with the Minister responsible for FLS, in national and international cooperation activities such as the biennial International Francophone Summit. The next Summit will take place in Madagascar in 2010.

Maintain day-to-day liaison with the Franco-Manitoban community and representatives to share information and ideas on specific issues and develop practical solutions and strategies.

Deal with representations or complaints from the public about French language services.

EXPECTED RESULTS

Continued progress on the establishment of bilingual service centres in Ste. Anne, St. Laurent and South St. Vital, as outlined in the Chartier Report.

Approval of projects funded under the Canada-Manitoba Agreement on French Language Services, the Manitoba-New Brunswick Agreement and the Manitoba-Quebec Agreement.

SUB-APPROPRIATION 07-7b

Page 2...

FRANCOPHONE AFFAIRS SECRETARIAT

EXPECTED RESULTS cont'd...

Oversee the implementation and review/evaluation of FLS Plans, pursuant to the new strategic plan and operating plan template, by the various administrative bodies covered by the FLS Policy and approved by the Minister responsible for FLS.

Enhanced provision of services in French, as per the FLS Plans, taking into account the Chartier Report Recommendations.

Oversee the active offer promotional campaign, including orientation sessions for the various administrative bodies.

Publication of the Report on French Language Services.

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07 7b

FRANCOPHONE AFFAIRS SECRETARIAT

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	100	1.00	97
Professional/Technical	3.00	197	3.00	191
Administrative Support	10.00	443	10.00	368
Employee Benefits		138		134
Total Salaries and Employee Benefits	14.00	878	14.00	790
Less: Transfer to Enabling Vote		(280)		(259)
Net Salaries and Employee Benefits	14.00	598	14.00	531
OTHER EXPENDITURES				
Transportation		36		16
Communications		100		92
Supplies and Services		353		401
Minor Capital		5		6
Other Operating		285		272
Total Other Expenditures		779		787
Less: Transfer to Enabling Vote		(570)		(591)
Net Other Expenditures		209		196
TOTAL SUB-APPROPRIATION		807		727

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.8	8.	CONSUMER AND CORPORATE AFFAIRS	12,086	11,975
		- Facilitates the resolution of disputes between consumers and businesses, tenants and landlords.		
		- Through an adviser office, assists claimants in appealing automobile injury compensation internal review decisions of Manitoba Public Insurance and, through the Automobile Injury Compensation Appeal Commission, hears such appeals.		
		- Administers legislation for incorporation and registration of businesses, licensing of trust and loan corporations, credit unions and caisses populaires and licensing of companies and individuals involved in the sale of securities, real estate, insurance and raising capital.		
		- Maintains registries of vital events and of interests in land and personal property.		
		(a) Administration and Research	720	709
		(b) Consumers' Bureau	1,766	1,712
		(c) Residential Tenancies Branch	5,315	5,192
		(d) Financial Institutions Regulations Branch	956	969
		(e) Claimant Adviser Office – Automobile Injury Compensation Appeals	1,066	1,184
		(f) Automobile Injury Compensation Appeal Commission	1,204	1,171
		(g) Residential Tenancies Commission	1,059	1,038
		(h) Vital Statistics Agency	(1)	-
		(i) Manitoba Securities Commission	(1)	-
		(j) The Property Registry	(1)	-
		(k) Companies Office	(1)	-
			12,086	11,975

1. The Vital Statistics Agency, Manitoba Securities Commission, The Property Registry and Companies Office function as special operating agencies and, on this basis, no funding is required in the 2009/2010 Estimates of Expenditure (see Part 5).

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8a

ADMINISTRATION AND RESEARCH

OBJECTIVES

To provide leadership and direction for the division in the implementation of the legislation and policies of the government in an efficient and effective manner.

To provide research and support in the development of legislation and policy.

To provide administrative support.

ACTIVITY IDENTIFICATION

Provides for the division's overall policy management and administrative direction in accordance with the objectives of the government.

Provides the Minister, Deputy Minister and Senior Assistant Deputy Minister with recommendations for legislation, policy and program changes on matters related to the division.

Provides direction and coordinates the development of legislation in the division and support to the Minister, Deputy Minister and Senior Assistant Deputy Minister throughout the legislative process.

Investigates marketplace problems and assesses alternative responses to them. Liaises with consumer oriented groups, representatives of the business sector and government officials.

Ensures the best use of the division's fiscal and physical resources. Coordinates and responds for the division to central department programs and initiatives.

EXPECTED RESULTS

Efficient and effective operation of the division in accordance with legislation and government policy objectives.

Maintenance of fair and effective regulatory frameworks for business and consumers.

Timely development of legislation to respond to marketplace issues and to reflect the needs of various stakeholders.

Information on the views stakeholders have of particular issues and action options for addressing those issues.

Effective control and use of the division's resources.

Timely reporting of the division's expenditure and revenues.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8a

ADMINISTRATION AND RESEARCH

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	2.00	199	2.00	190
Professional/Technical	3.00	156	3.50	176
Administrative Support	2.28	81	2.28	79
Employee Benefits		65		73
Total Salaries and Employee Benefits	<u>7.28</u>	<u>501 ⁽¹⁾</u>	<u>7.78</u>	<u>518</u>
OTHER EXPENDITURES				
Transportation		4		4
Communications		12		12
Supplies and Services		197		166
- Office Space Rental	36		35	
- Professional Fees	144		114	
- Other	17		17	
Other Operating		6		9
Total Other Expenditures		<u>219</u>		<u>191</u>
TOTAL SUB-APPROPRIATION		<u>720</u>		<u>709</u>

1. Decrease reflects the transfer of 0.50 FTE to the Residential Tenancies Branch.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8b

CONSUMERS' BUREAU

OBJECTIVES

To administer Manitoba's consumer protection legislation and assist consumers and businesses in effectively identifying and managing marketplace issues.

ACTIVITY IDENTIFICATION

Administers *The Consumer Protection Act*, *The Business Practices Act*, *The Charities Endorsement Act*, *The Personal Investigations Act*, *The Hearing Aid Act*, the Bedding and Other Upholstered or Stuffed Articles Regulation under *The Public Health Act* and Part III of *The Mortgage Act*, Reverse Mortgage Loans.

Licences/registers/grants certifications or authorizes vendors and individual sellers engaged in direct selling; collection agencies and collectors; hearing aid dealers; charitable fundraising in Manitoba; and manufacturers, renovators and home hobby crafters of stuffed articles.

Provides information and alternate dispute resolution assistance in regards to consumer complaints and investigates complaints where required.

Takes enforcement action as appropriate. This may include the issuance of administrative penalties or the referral of a prosecution of offenders under the Acts to the Department of Justice.

Identifies problems and issues in the marketplace and makes recommendations to amend legislation under its mandate as required.

Informs and educates consumers, businesses and interest groups regarding their rights and responsibilities under consumer protection statutes as well as potential risks in the marketplace.

Works cooperatively with other departments, agencies and organizations in Manitoba and Canada on current issues.

EXPECTED RESULTS

During 2009/2010, the Consumers' Bureau will handle approximately 30,000 calls and e-mails from consumers and businesses requiring information or assistance. The branch's website continues to be updated to provide businesses with easier on-line access to application forms for licences, certifications, and authorizations.

Consumer Services Officers will provide information and alternative dispute resolution to more than 1,700 consumer complaints filed with the branch. This assistance is expected to result in an estimated consumer recovery of \$550,000. The branch will continue with improvements to its Intake procedures to ensure more timely service of consumer complaints.

In 2009/2010, more than 10,000 licences, registrations and authorizations will be issued by licensing staff under *The Consumer Protection Act*, *The Charities Endorsement Act*, *The Hearing Aid Act* and the Bedding and Other Upholstered or Stuffed Articles Regulation of *The Public Health Act*.

SUB-APPROPRIATION 07-8b

Page 2...

CONSUMERS' BUREAU

EXPECTED RESULTS cont'd...

The bureau will begin regulating payday lenders. It is anticipated that the bureau will process licence applications from approximately 50 payday loan locations in the province.

The bureau will consult with industry and consumer groups in the retail sector with respect to a mandatory review of the Prepaid Purchase Cards Regulation.

The bureau will consult with stakeholders with respect to a new regulation under *The Business Practices Act*. The regulation will deal disclosure of information on the purchase or lease of a motor vehicle.

CONSUMER AND CORPORATE AFFAIRS

**SUB-APPROPRIATION 07 8b
CONSUMERS' BUREAU**

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	238	3.00	228
Professional/Technical	10.00	606	10.00	590
Administrative Support	6.00	249	6.00	239
Employee Benefits		186		195
	<u>19.00</u>	<u>1,279</u>	<u>19.00</u>	<u>1,252</u>
Less: Allowance for Staff Turnover		(5)		(5)
Total Salaries and Employee Benefits	<u>19.00</u>	<u>1,274</u>	<u>19.00</u>	<u>1,247</u>
OTHER EXPENDITURES				
Grants/Transfer Payments		150		125
Transportation		17		17
Communications		34		34
Supplies and Services		217		215
- Office Space Rental	95		93	
- Other	122		122	
Minor Capital		10		10
Other Operating		64		64
- Desktop and other Computer Services	43		43	
- Other	21		21	
Total Other Expenditures		<u>492</u>		<u>465</u>
TOTAL SUB-APPROPRIATION		<u>1,766</u>		<u>1,712</u>

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8c

RESIDENTIAL TENANCIES BRANCH

OBJECTIVES

To investigate, mediate and/or adjudicate tenancy disputes between landlords and tenants.

To regulate the amount and frequency of rent increases in residential premises in Manitoba in accordance with the provisions of *The Residential Tenancies Act*.

To provide information to landlords and tenants. This information helps landlords and tenants understand and comply with *The Residential Tenancies Act*.

ACTIVITY IDENTIFICATION

Investigation, mediation and adjudication of disputes between landlords and tenants, including security deposit disputes, repairs, notices of termination, claims between landlords and tenants and Orders of Possession.

Reviewing landlords' applications for: rent increases above the guideline, whole complex rehabilitations, unit rehabilitations, withdrawals and reductions in service, laundry rate increases; reviewing tenant objections with respect to these applications; adjudicating and issuing orders setting rent.

Reviewing all complaints of non-compliance with the requirements of *The Residential Tenancies Act* and enforcing compliance orders.

Providing information on the legislation and the branch's policies and procedures.

EXPECTED RESULTS

Provision of general information on the legislation and branch policies/procedures to approximately 70,000 clients by telephone.

Provision of information/intake/mediation services to approximately 5,000 walk-in clients.

Provision of information to the public through the branch's website; the branch anticipates approximately 130,000 visits to the website.

Processing of approximately 6,000 non-rent increase related disputes between landlords and tenants; issuance of Orders and Reasons for Decision on:

Applications for Orders of Possession – within 3 business days from the date of a hearing;

Claims Above a Security Deposit/Determinations – within 10 business days from the date of a hearing;

Claims for Less than a Security Deposit – within 23 calendar days from the date the file is transferred to an adjudication officer;

Completion of Security Deposit files or processing for Transfer to Adjudication - within 60 calendar days from the date the file is opened; and

Appeal rate to Residential Tenancies Commission less than 20%.

SUB-APPROPRIATION 07-8c

Page 2...

RESIDENTIAL TENANCIES BRANCH

EXPECTED RESULTS cont'd...

Processing of approximately 1,500 rent regulation files. This includes applications for rent increase above the guideline and other rent regulation applications, investigation of possible unauthorized rents, rent status inquiries and tenant objections to guideline or less rent increases; issuance of Orders and Reasons for Decision on:

Applications for Rent Increase Above the Guideline – within 90 calendar days from the date the branch receives the application;

Application for Laundry Rate Increases – within 90 calendar days from the date the branch receives the application;

Unauthorized Rent Increase Issues – within 120 calendar days from the date the file is opened;

Applications for Rehabilitation – within 30 calendar days from the date the branch receives the application to issuance of the interim order;

Applications for Unit Rehabilitation – within 3 working days from the date the branch receives the application for first inspection; and

Appeal rate to Residential Tenancies Commission for rent regulation matters less than 20%.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8c

RESIDENTIAL TENANCIES BRANCH

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	2.00	187	2.00	175
Professional/Technical	34.00	2,198	33.50	2,121
Administrative Support	24.00	1,362	24.00	1,332
Employee Benefits		656		681
	<u>60.00</u>	<u>4,403</u>	<u>59.50</u>	<u>4,309</u>
Other Costs and Benefits		7		7
Less: Allowance for Staff Turnover		(80)		(80)
Total Salaries and Employee Benefits	<u>60.00</u>	<u>4,330 ⁽¹⁾</u>	<u>59.50</u>	<u>4,236</u>
OTHER EXPENDITURES				
Transportation		52		52
Communications		122		120
Supplies and Services		352		403
- Office Space Rental	244		246	
- Professional Fees	42		92	
- Other	66		65	
Minor Capital		88		83
Other Operating		371		298
- Desktop and other Computer Services	114		111	
- Other	257		187	
Total Other Expenditures		<u>985 ⁽²⁾</u>		<u>956</u>
TOTAL SUB-APPROPRIATION		<u>5,315</u>		<u>5,192</u>

1. Increase reflects the transfer of 0.50 FTE from Administration and Research for the Assisted Living and Administrative Penalties program.
2. Increase is due to a provision for independent advisor services.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8d

FINANCIAL INSTITUTIONS REGULATION BRANCH

OBJECTIVES

To provide a legislative and regulatory framework which promotes the orderly growth and development of cooperatives, credit unions and caisses populaires, and the insurance industry in Manitoba.

To protect the public while facilitating the transaction of the business of insurance.

To provide a legislative and regulatory framework to safeguard the funds gathered from the public and ensure the prudent investment of those funds.

To protect members of cooperatives, credit unions and caisses populaires through the administration of *The Cooperatives Act*, *The Credit Unions & Caisses Populaires Act* and corresponding regulations.

ACTIVITY IDENTIFICATION

Regulate and license private insurance companies, issue business authorizations to trust and loan corporations to conduct business in Manitoba.

Licence hail insurance agents, hail insurance adjusters and accident and baggage insurance agents. Oversee the Insurance Council of Manitoba in its role to license and supervise the activities of all other insurance agents and adjusters.

Review existing legislation within the branch's mandate and recommend changes where appropriate.

Monitor the financial and operational performance of the Credit Union Deposit Guarantee Corporation, La Société d'assurance-dépôts des Caisses Populaires, The Credit Union Central of Manitoba and La Fédération des Caisses Populaires du Manitoba.

Maintain a registry for cooperatives, credit unions and caisses populaires, assist with the incorporation of such entities and provide advice on statutory matters including issuing securities to members.

EXPECTED RESULTS

Public confidence in the financial institutions operating in Manitoba.

Fair and timely resolution of disputes between members and credit unions, caisses populaires, and cooperatives, and between insurance companies and trust and loan corporations and their customers.

A fair and efficient marketplace for insurance companies, trust and loan corporations, cooperatives, credit unions and caisses populaires.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8d

FINANCIAL INSTITUTIONS REGULATIONS BRANCH

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	290	3.00	281
Professional/Technical	3.50	235	3.50	223
Administrative Support	3.00	124	3.00	121
Employee Benefits		108		117
	9.50	757	9.50	742
Less: Allowance for Staff Turnover		(15)		(15)
Total Salaries and Employee Benefits	9.50	742	9.50	727
OTHER EXPENDITURES				
Transportation		6		6
Communications		21		21
Supplies and Services		126		154
- Office Space Rental	59		57	
- Professional Fees	49		79	
- Other	18		18	
Minor Capital		7		7
Other Operating		54		54
- Desktop and other Computer Services	30		30	
- Other	24		24	
Total Other Expenditures		214		242
TOTAL SUB-APPROPRIATION		956		969

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8e

CLAIMANT ADVISER OFFICE – AUTOMOBILE INJURY COMPENSATION APPEALS

OBJECTIVES

To assist claimants who do not agree with a decision issued by the Internal Review Office of the Manitoba Public Insurance Corporation (MPIC) with respect to a bodily injury claim in their appeal of that decision to the Automobile Injury Compensation Appeal Commission.

ACTIVITY IDENTIFICATION

Advise claimants who are considering appealing a decision to the Automobile Injury Compensation Appeal Commission about the meaning and effect of the provisions of *The Manitoba Public Insurance Corporation (MPIC) Act*.

Assist and support claimants through the appeal process.

Carry out investigations or inspections, including obtaining an expert opinion respecting a claim.

Represent claimants at appeal hearings when appropriate to do so.

Provide information and education to the public to improve the understanding of the appeal process.

EXPECTED RESULTS

Improved claimant understanding of entitlements under the personal injury protection plan and the scope and purpose of the appeal process.

Increased confidence in the compensation system for those injured in automobile accidents.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8e

CLAIMANT ADVISER OFFICE - AUTOMOBILE INJURY COMPENSATION APPEALS

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	72	1.00	70
Administrative Support	10.50	612	10.50	595
Employee Benefits		114		128
Total Salaries and Employee Benefits	<u>11.50</u>	<u>798</u>	<u>11.50</u>	<u>793</u>
OTHER EXPENDITURES				
Transportation		12		12
Communications		25		25
Supplies and Services		151		274
- Office Space Rental	78		76	
- Other	73		198	
Minor Capital		18		18
Other Operating		62		62
- Desktop and other Computer Services	39		39	
- Other	23		23	
Total Other Expenditures		<u>268 ⁽¹⁾</u>		<u>391</u>
TOTAL SUB-APPROPRIATION		<u>1,066</u>		<u>1,184</u>

1. Decrease is due to non-recurring costs for office renovations undertaken in 2008/2009.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8f

AUTOMOBILE INJURY COMPENSATION APPEAL COMMISSION

OBJECTIVES

To hear appeals from claimants regarding bodily injury compensation decisions issued by the Internal Review Office of the Manitoba Public Insurance Corporation in a fair and timely fashion, in an accessible forum.

ACTIVITY IDENTIFICATION

The Commission hears appeals under Part 2 of *The Manitoba Public Insurance Corporation (MPIC) Act*. Claimants can appeal any internal review decision issued by MPIC relating to a claimant's bodily injuries suffered in a motor vehicle accident that occurred on or after March 1, 1994.

EXPECTED RESULTS

It is estimated that the Commission will receive appeals from approximately 170 claimants.

Each claimant can appeal multiple decisions from MPIC. It is anticipated that the appeals received will account for 190 MPIC internal review decisions.

Fair and timely decisions.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8f

AUTOMOBILE INJURY COMPENSATION APPEAL COMMISSION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	0.00	134	1.00	130
Professional/Technical	1.00	308	3.00	294
Administrative Support	5.00	251	5.00	243
Employee Benefits		128		130
	<u>6.00</u>	<u>821</u>	<u>9.00</u>	<u>797</u>
Other Costs and Benefits		99		99
Total Salaries and Employee Benefits	<u>6.00</u>	<u>920 ⁽¹⁾</u>	<u>9.00</u>	<u>896</u>
OTHER EXPENDITURES				
Transportation		8		8
Communications		16		16
Supplies and Services		196		187
- Office Space Rental	129		120	
- Professional Fees	51		51	
- Other	16		16	
Minor Capital		7		7
Other Operating		57		57
- Desktop and other Computer Services	27		27	
- Other	30		30	
Total Other Expenditures		<u>284</u>		<u>275</u>
TOTAL SUB-APPROPRIATION		<u>1,204</u>		<u>1,171</u>

1. Decrease is due to the elimination of three FTEs for the Chief and Deputy Commissioners as these positions are appointed by an Order-in-Council.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8g

RESIDENTIAL TENANCIES COMMISSION

OBJECTIVES

To provide prompt resolution on appeal of disputes between landlords and tenants that is fair, accessible, inexpensive, expeditious and amicable, in an informal administrative setting by a specialist tribunal.

ACTIVITY IDENTIFICATION

The Residential Tenancies Commission is a specialist tribunal which hears appeals from Decisions and Orders of the Director of the Residential Tenancies Branch under *The Residential Tenancies Act*, *The Life Leases Act* and *The Condominium Act*.

Provides concise and easy to understand "Reasons for Decisions" regarding the outcome of an appeal.

EXPECTED RESULTS

It is expected that approximately 500 appeals involving disputes between landlords and tenants will be received and processed by the Residential Tenancies Commission during the year. The number of appeals to rent increase to be received and reviewed by the Residential Tenancies Commission is estimated to involve 12,000 rental units.

CONSUMER AND CORPORATE AFFAIRS
SUB-APPROPRIATION 07 8g
RESIDENTIAL TENANCIES COMMISSION

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	0.00	128	1.00	125
Professional/Technical	3.00	286	3.00	266
Administrative Support	3.50	138	3.50	134
Employee Benefits		113		120
	<u>6.50</u>	<u>665</u>	<u>7.50</u>	<u>645</u>
Other Costs and Benefits		190		190
Total Salaries and Employee Benefits	<u>6.50</u>	<u>855 ⁽¹⁾</u>	<u>7.50</u>	<u>835</u>
OTHER EXPENDITURES				
Transportation		22		22
Communications		13		13
Supplies and Services		135		133
- Office Space Rental	78		76	
- Other	57		57	
Minor Capital		2		2
Other Operating		32		33
- Desktop and other Computer Services	20		20	
- Other	12		13	
Total Other Expenditures		<u>204</u>		<u>203</u>
TOTAL SUB-APPROPRIATION		<u>1,059</u>		<u>1,038</u>

1. Decrease is due to the elimination of one FTE for the Chief Commissioner as this position is appointed by an Order-in-Council

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.9	9.	COSTS RELATED TO CAPITAL ASSETS	3,956	4,014
		Provides for the amortization and interest expense related to capital assets which include:		
		- the department's share of amortization of Enterprise System total estimated project costs allocated to departments based on projected use;		
		- amortization of hardware/software and other equipment acquisitions; and		
		- interest expense on capital assets.		
		(a) Desktop Services – Enterprise Software Licences	189	189
		(b) Amortization Expense	2,707	2,646
		(c) Interest Expense	1,060	1,179
			<u>3,956</u>	<u>4,014</u>

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.10	10.	NET TAX CREDIT PAYMENTS.....	44,121	45,109
		Provides for the cost of provincial tax credit payments and the federal administration fee.		
		Education Property Tax Credit	264,896	251,000
		Personal Tax Credit	42,000	43,000
		School Tax Assistance for Tenants and Homeowners (55+)	1,810	1,975
		Political Contribution Tax Credit	975	1,050
		Riparian Property Tax Reduction	45	75
		Federal Administration Fee	1,101	984
			<u>310,827</u>	<u>298,084</u>
		Less: Recoverable from Education, Citizenship and Youth:		
		- Education Property Tax Credit	(264,896)	(251,000)
		- School Tax Assistance for Tenants and Homeowners (55+)	(1,810)	(1,975)
			<u>(266,706)</u>	<u>(252,975)</u>
			<u>44,121</u>	<u>45,109</u>

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
S	11.	PUBLIC DEBT (STATUTORY)	250,150	279,650
		Provides for required net cost of interest and related expenses payable with respect to the public debt of Manitoba.		
	(a)	(1) Interest on the Public Debt of Manitoba and related expenses	1,084,160	1,139,610
		(2) Interest on departments' capital assets	136,690	122,263
		(3) Interest on Trust and Special Funds	25,650	55,000
			<u>1,246,500</u>	<u>1,316,873</u>
	(b)	Less: Interest and Other Charges to be received from:		
		(1) Sinking Fund Investments	(107,527)	(153,916)
		(2) Manitoba Hydro	(531,220)	(515,134)
		(3) Manitoba Housing and Renewal Corporation	(28,210)	(28,282)
		(4) Manitoba Agricultural Services Corporation	(17,053)	(17,774)
		(5) Other Government Agencies	(12,154)	(12,084)
		(6) Other Loans and Investments	(94,340)	(118,664)
		(7) Other Appropriations	(205,846)	(191,369)
			<u>(996,350)</u>	<u>(1,037,223)</u>
			<u>250,150</u>	<u>279,650</u>

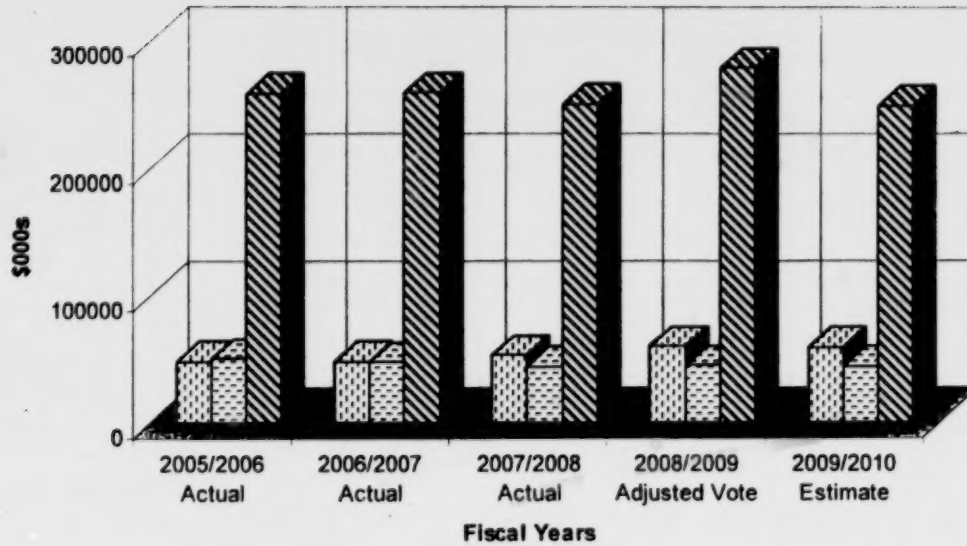
PART 3
HISTORICAL INFORMATION

**DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE AND STAFFING SUMMARY BY MAIN APPROPRIATION
FOR THE YEAR ENDING MARCH 31, 2010**

MAIN APPROPRIATION	ACTUAL EXPENDITURES *						ADJUSTED VOTE		PRINTED ESTIMATES	
	2005/2006		2006/2007		2007/2008		2008/2009		2009/2010	
	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)
ADMINISTRATION AND FINANCE	31.25	2,643	32.25	2,561	33.25	3,123	38.25	4,171	38.25	4,233
TREASURY	25.00	1,623	25.00	1,741	25.00	1,821	25.00	2,047	26.00	2,121
COMPTROLLER	70.50	4,952	73.50	5,241	77.00	5,368	76.00	6,850	73.00	6,554
TAXATION	191.50	15,835	193.50	14,642	196.50	17,414	196.50	18,479	195.50	18,049
TAXATION, ECONOMIC AND INTERGOVERNMENTAL FISCAL RESEARCH	32.25	3,929	33.25	3,822	33.25	4,077	31.25	4,224	33.25	4,431
INSURANCE AND RISK MANAGEMENT	5.20	395	5.20	405	5.20	418	5.20	473	5.20	473
TREASURY BOARD SECRETARIAT	81.00	6,713	84.00	6,820	84.00	7,222	86.00	8,118	85.00	7,945
CONSUMER AND CORPORATE AFFAIRS	117.28	8,479	115.28	9,274	131.28	9,782	123.78	11,975	119.78	12,086
COSTS RELATED TO CAPITAL ASSETS	-	4,049	-	4,127	-	4,251	-	4,014	-	3,956
SUBTOTAL	553.98	48,618	561.98	48,633	585.48	53,476	581.98	60,351	575.98	59,848
NET TAX CREDIT PAYMENTS	-	50,656	-	47,961	-	44,397	-	45,109	-	44,121
PUBLIC DEBT (STATUTORY)	-	259,797	-	260,239	-	251,033	-	279,650	-	250,150
TOTAL	553.98	359,071	561.98	356,833	585.48	348,906	581.98	385,110	575.98	354,119

* Actual expenditures have been adjusted for comparative purposes. Adjustments are for: i) the transfer in 2006/2007 of positions from the Comptroller's Division and Consumer and Corporate Affairs to Science, Technology, Energy and Mines due to ICT restructuring and the transfer of the Public Utilities Board to Intergovernmental Affairs; ii) the transfer in 2008/2009 of Federal-Provincial Relations from Competitiveness, Technology and Trade; and iii) the consolidation and transfer in 2009/2010 of classification services to Treasury Board Secretariat from Conservation, Culture, Heritage, Tourism and Sport, Education, Citizenship and Youth, Family Services and Housing, Health and Healthy Living, Infrastructure and Transportation, Intergovernmental Affairs, Justice and Water Stewardship.

**DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE SUMMARY
OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS & PUBLIC DEBT**

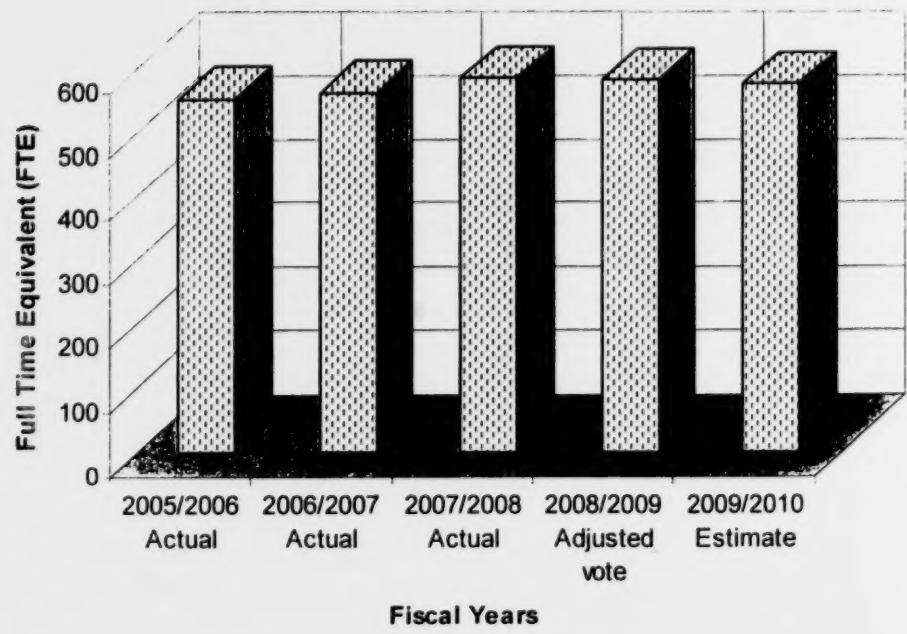


▤ Operating Appropriations

▨ Net Tax Credit Payments

■ Public Debt

**DEPARTMENT OF FINANCE
FIVE-YEAR STAFF SUMMARY**



PART 4
CAPITAL INVESTMENT
General Assets

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2009/2010 \$(000s)	Estimates of Expenditure 2008/2009 \$(000s)
7.11	7.	CAPITAL INVESTMENT - General Assets	903	956
		Provides for the development or enhancement of information technology systems and other capital assets.		
			<u>903</u>	<u>956</u>

CAPITAL INVESTMENT

GENERAL ASSETS

OBJECTIVES

To provide for the capital assets needed to support and enhance the department's program delivery.

ACTIVITY IDENTIFICATION

Configure the Residential Tenancies Branch workspace to accommodate workflow changes arising from the integrated computer system and re-engineered business processes and integration of software in support of standardized auditing practices in the Internal Audit and Consulting Services branch.

EXPECTED RESULTS

Workflow efficiencies that support the Residential Tenancies Branch program delivery and improved information security, data and risk analysis and standardization of auditing practices.

	Estimates of Expenditure 2009/2010		Estimates of Expenditure 2008/2009	
	FTEs	\$(000s)	FTEs	\$(000s)
CAPITAL INVESTMENT - General Assets	-	903	-	956

PART 5
SPECIAL OPERATING AGENCIES

SPECIAL OPERATING AGENCIES

VITAL STATISTICS AGENCY

BACKGROUND

Vital Statistics has been compiling Manitoba's vital events since 1882. In 1983 the divisional registration system was replaced by a central registration system in order to improve effectiveness and efficiency in enforcing and administering *The Vital Statistics Act*.

Vital Statistics was transferred to the Department of Consumer and Corporate Affairs from Family Services and became an autonomous operating unit under the Special Operating Agencies Financing Authority on April 1, 1994. In 2002 the Department of Consumer and Corporate Affairs became a division under the Department of Finance.

RESPONSIBILITY

The Vital Statistics Agency is responsible for delivering services to clients through administration of *The Vital Statistics Act*, *The Change of Name Act* and *The Marriage Act*. The Agency administers the registration of births, marriages, deaths, stillbirths, adoptions and legal changes of name. Vital Statistics maintains a permanent registry of vital event records and issues certificates and certified copies of vital event records. The Agency also carries out administrative duties under *The Public Health Act*, *The Adoption Act* and *The Family Maintenance Act*.

VISION

To strive for excellence through responsive and innovative delivery of Vital Statistics services.

MISSION

To provide the public with services related to Manitoba vital events in a manner which effectively meets all legislative requirements.

CRITICAL SUCCESS FACTORS

To ensure accurate and timely registration of vital events.

To ensure all legislative requirements are met with respect to compliance, privacy, safekeeping and authorized access to records and information.

To provide courteous, timely and cost-effective service.

To recover full costs for services and maximize sales opportunities.

VITAL STATISTICS AGENCY

Page 2...

MANDATE

To maintain the provincial registry for births, marriages, deaths and stillbirths; issue certificates and certified copies; and provide statistical reports and other related services to its customers in accordance with *The Vital Statistics Act*.

To register clergy and marriage commissioners as marriage ceremony officiates; appoint marriage commissioners; register marriage licence issuers; issue marriage licences; and recognize religious denominations for purposes under *The Marriage Act*.

To register, issue certificates and conduct searches for legal changes of name in accordance with *The Change of Name Act*.

To process applications for Orders Authorizing Disinterment pursuant to *The Public Health Act*.

To register adoptions; re-register births; amend records pursuant to *The Adoption Act*, and amend parentage particulars of birth records pursuant to *The Family Maintenance Act*.

PRODUCTS AND SERVICES

Vital Statistics performs a broad range of activities and services that are primarily mandated under *The Vital Statistics Act*, *The Marriage Act* and *The Change of Name Act*. The agency maintains records and respective registries of vital events, changes of name and adoptions, through which the following products and services are provided:

- Polymer birth certificates;
- Change of name certificates;
- Marriages, deaths and changes of name certificates;
- Certified copies of registration for birth, marriage, death, stillbirth and certificates of change of name;
- Record searches (including genealogical searches) and issuing search receipts;
- Amendment of records for corrections, adoptions and change of name;
- Delayed registrations;
- Aggregate vital event data in list and statistics formats and providing statistical information for bona fide research;
- Marriage licences;
- Orders Authorizing Disinterment;
- Burial and Re-burial Permits;
- Appointments of clergy and commissioners to perform marriages; and
- Commemorative birth and marriage certificates.

VITAL STATISTICS AGENCY

Page 3...

2009/2010 KEY OBJECTIVES

Critical success factors relate to activities the Agency must undertake to ensure it operates at peak levels of efficiency and effectiveness. The 2009/2010 key objectives are detailed under the expected outcomes as follows:

- **Operations**
 - To support and contribute to the economic development in Manitoba;
- **Financial**
 - To provide high quality responsive service;
 - To manage financially self-sustaining operations according to the best business practices;
 - To contribute revenue-sharing payments to the province's Consolidated Fund;
- **Human Resources**
 - To follow best private and public sector employment practices;
- **Communications**
 - Communicate effectively with employees, customers, and other stakeholders;
- **Management**
 - To preserve and safeguard the government's assets of approximately four million vital event records.

2009/2010 KEY PERFORMANCE TARGETS

- The client service performance targets are in keeping with the Agency's critical success factors, which include "ensuring accurate and timely registration of vital events" and "providing courteous, timely and cost-effective service".
- The Agency will continue to provide performance measurement information which meets the requirements of all Agency stakeholders.
- As promised in the December 2007 Throne Speech, the Agency will continue to work with the Department of Science, Technology, Energy and Mines and Manitoba Finance IT Branch, to develop a plan and continue to work the On-Line Application project and to negotiate a possible link with the federal government to support SIN registration at birth.
- The Agency also continues to work with Federal-Provincial Relations, Manitoba Public Insurance, and Manitoba Transportation and Infrastructure to provide electronic verification in support of the applications for Identity Cards, Enhanced Identity Cards and Enhanced Drivers' Licences.
- Key targets for 2009/2010 (turnaround times in annual average working days)

To register all vital events	9 days
To issue certificates and certified copies	20 days
To process corrections, changes of name, adoptions, delayed registration and disinterment	10 days
Processing of joint requests	3 days

VITAL STATISTICS AGENCY
PRO-FORMA BALANCE SHEET
AS AT MARCH 31 FOR THE YEARS 2008 TO 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
ASSETS			
Current Assets			
Cash and Short Term Deposits	1,326	739	-
Accounts Receivable	134	60	60
Inventory	96	50	60
Prepaid Expenses	42	20	30
Other Assets			
Due from Province of Manitoba	94	94	94
Capital Assets			
At Original Cost	3,588	4,311	6,228
Less: Accumulated Amortization	2,327	2,627	3,141
TOTAL ASSETS	2,953	2,647	3,331
CURRENT LIABILITIES			
Loans Payable	-	-	1,306
Accounts Payable	281	60	60
Accrued Liabilities	10	10	10
Accrued Vacation Entitlement	140	150	150
Accrued Salaries and Employee Benefits	6	10	20
Unearned Revenue	590	555	520
Long-Term Liabilities			
Severance Pay Liabilities	163	226	226
TOTAL LIABILITIES	1,190	1,011	2,292
EQUITY			
Retained Earnings	1,763	1,636	1,039
TOTAL LIABILITIES AND EQUITY	2,953	2,647	3,331

VITAL STATISTICS AGENCY

PRO-FORMA STATEMENT OF EARNINGS AND RETAINED EARNINGS FOR THE FISCAL PERIOD ENDING MARCH 31, 2010 \$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
REVENUE			
Net Revenue	3,441	3,400	3,048
Cost Recoveries from Gov't Departments	197	146	344
Interest Income	56	16	-
TOTAL REVENUE	3,694	3,562	3,392
EXPENSES			
Salaries and Employee Benefits	1,866	2,070	2,152
Accommodations	205	215	205
Advertising and Marketing	24	25	25
Office Equipment Support	24	25	25
Desktop/Information System Support	193	219	219
Government Departmental Charges	68	76	76
Office and Printed Material Supplies	127	125	125
Courier and Postage	199	195	205
Telecommunications	39	40	40
Professional Fees	61	40	25
Interest Expense	-	-	24
Staff Development and Training	6	4	4
Miscellaneous Operating Expense	63	75	70
Amortization	210	300	514
TOTAL EXPENSES	3,085	3,409	3,709
NET EARNINGS FOR PERIOD	609	153	(317)
RETAINED EARNINGS			
Beginning of Period	1,434	1,763	1,636
Revenue Sharing to Province of Manitoba	(280)	(280)	(280)
RETAINED EARNING END OF PERIOD	1,763	1,636	1,039

VITAL STATISTICS AGENCY
PRO-FORMA CASH FLOW STATEMENT
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
CASH FROM (USED IN) OPERATING ACTIVITIES			
Net Earnings for Period	609	153	(317)
Items not Involving Cash:			
Amortization of Capital Assets	210	300	514
	819	453	197
Changes in Non Cash Working Capital Balances:			
Accounts Receivable	329	74	-
Inventory	(51)	46	(10)
Prepaid Expenses	(25)	22	(10)
Accounts Payable	232	(156)	-
Accrued Liabilities	-	(65)	-
Accrued Vacation Entitlements	4	10	-
Accrued Salaries and Benefits	-	4	10
Unearned Revenue	67	(35)	(35)
	1,375	353	152
Cash Flows from Investing Activities:			
Acquisition of Capital Assets	(908)	(723)	(1,917)
Cash Flows from Financing Activities:			
Revenue Sharing to Province of Manitoba	(280)	(280)	(280)
Severance pay liability	(13)	63	-
	(1,201)	(940)	(2,197)
Change in Cash and Short-Term Investments	174	(587)	(2,045)
Cash and Short-Term Investments, Beginning of Period	1,152	1,326	739
Cash and Short-Term Investments (Loans Payable), End of Period	1,326	739	(1,306)

SPECIAL OPERATING AGENCIES

MANITOBA SECURITIES COMMISSION

BACKGROUND

The Manitoba Securities Commission was created under *The Securities Act* in 1968 as an independent agency that reported to the legislature through the Minister of Consumer and Corporate Affairs. On April 1, 1999, the Commission changed status and was established as a Special Operating Agency (SOA). Today, it is responsible for administering and enforcing *The Securities Act*, *The Commodity Futures Act*, *The Real Estate Brokers Act* and *The Mortgage Dealers Act*. As of the year ending 2002, the Commission now reports to the legislature through the Minister of Finance.

ROLE AND MISSION STATEMENT

The role and mission of the Commission is to act in the public interest to protect Manitoba investors and to facilitate dynamic and competitive capital and real estate markets that contribute to the economic development of Manitoba while fostering public confidence in those markets.

VISION STATEMENT

The vision of the Commission is to maintain and foster fair, efficient and transparent capital and real estate markets in Manitoba as well as public confidence in those markets.

RESPONSIBILITY

The Commission was created to regulate the financial and real estate markets and to promote growth, efficiency and integrity of the province's capital markets in an era when capital markets were far less complex. The responsibilities of the Commission have expanded from administration of *The Securities Act* and *The Real Estate Brokers Act* to include responsibility for *The Mortgage Dealers Act* and *The Commodity Futures Act*. The environment in which the Commission operates has significantly changed from a provincial perspective to regulation within a global economy.

The Commission's mandate is to act in the public interest to protect Manitoba investors and to facilitate the raising of capital while maintaining fairness and integrity in the securities marketplace. Similarly, its real estate industry mandate is to regulate brokers, salespeople, and mortgage dealers to ensure adequate standards are maintained for the protection of the public.

CRITICAL SUCCESS FACTORS

The Commission has identified six critical success factors that continue to be necessary to fulfill its mandate. They are:

- Maintaining access to adequate resources to allow timely reaction to market forces and proactive regulation of market participants;
- Maintaining staffing levels and staff expertise;
- Effective management of resources available to the Commission;
- Development of a clear, results-oriented performance framework for accurate planning and measurement of achievements;
- Maintaining and improving stakeholder consultation; and
- Maintaining Commission independence as a quasi-judicial body.

PERFORMANCE MEASUREMENT – PLANNING DOCUMENT

The planning document is broken down into four broad perspectives being financial, stakeholders, internal, and growth and learning. Presented below are the key objectives of each perspective as defined by the Commission.

Financial Perspective

- To carry out our operations as a financially responsible and sound SOA by utilizing assets effectively and efficiently.
- Ensure Commission business processes are efficient and cost effective.
- Contribute to the financial well-being of the province.

Stakeholder Perspective

- Protect and educate the public through the development and delivery of educational and informational programs. Most recently the Commission has developed and introduced a program called "Make It Count" aimed at the parents of children aged 9 to 14 with the intent of providing them with the tools to make them money mentors for their children. This has already received national recognition and is now being prepared for an additional national rollout with the other CSA jurisdictions. In addition, the program is currently being revised for use by classroom teachers and is expected to be available by the beginning of the 2009/2010 school year.
- Provide efficient and effective services to registrants and issuers by way of improved technologies, continuous review of Rules and Regulations, and the consistent application of these rules.
- Ensure the Commission provides the government with timely and clear disclosures, sound fiscal management, and maintains independence through policy development and decision making.
- Participate and cooperate with other regulators to ensure the Commission's representation across Canada.

Internal Perspective

- Develop and maintain a superior knowledge base of codification of rules and policies, upholding contact with public and industry stakeholders, and emphasizing internal communications.
- Process stakeholder service requests efficiently and effectively through coordination of staff skills and surveys.
- Utilize technology to enhance business process performance by continually developing information systems and ensuring that adequate resources are in place.
- To continually review and improve the Commission's profile.

Learning and Growth Perspective

- To enhance employee capabilities through increased staff involvement and increased internal and external training.
- To improve employee motivation and productivity by understanding motivational factors, measuring employee satisfaction, and recognize employee input.

MANITOBA SECURITIES COMMISSION
PRO-FORMA BALANCE SHEET
AS AT MARCH 31 FOR THE YEARS 2008 TO 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
ASSETS			
Current Assets			
Cash and Short Term Deposits	6,127	4,695	2,240
Accounts Receivable	30	5	5
Prepaid Expenses	29	25	25
Due from Province of Manitoba	269		
Restricted Short-Term Deposits	750	750	750
Capital Assets			
At Original Cost	1,230	1,241	1,241
Less: Accumulated Amortization	1,052	1,123	1,177
TOTAL ASSETS	7,383	5,593	3,084
CURRENT LIABILITIES			
Accounts Payable/Accrued Liabilities	75	25	25
Accrued Vacation Entitlement	239	191	203
Accrued Salaries and Employee Benefits	10	19	31
Severance Pay Liabilities	211	223	238
Pension Liabilities	-	12	18
TOTAL LIABILITIES	535	470	515
EQUITY			
Reserve Fund	750	750	750
Retained Earnings	6,098	4,373	1,819
TOTAL EQUITY	6,848	5,123	2,569
TOTAL LIABILITIES AND EQUITY	7,383	5,593	3,084

MANITOBA SECURITIES COMMISSION
PRO-FORMA STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
REVENUE			
Fees	12,386	9,955	9,982
Interest Income	216	45	18
Miscellaneous	1	-	-
TOTAL REVENUE	12,603	10,000	10,000
EXPENSES			
Salaries and Employee Benefits	2,607	2,955	3,195
Staff Development and Training	27	43	41
Professional Memberships and Dues	2	8	11
Premises	244	247	247
Contract Services	243	341	300
Professional Fees	129	148	157
CSA Initiatives	80	124	140
Travel	77	101	102
Telecommunications	57	65	65
Office Materials and Supplies	119	113	110
Education/Information Initiatives	53	145	197
Amortization	62	71	54
Research Resources	28	36	56
Miscellaneous	24	28	29
TOTAL EXPENSES	3,752	4,425	4,704
NET EARNINGS FOR PERIOD	8,851	5,575	5,296
RETAINED EARNINGS			
Beginning of Period	4,547	6,098	4,373
Revenue Sharing to Province of Manitoba	(7,300)	(7,300)	(7,850)
RETAINED EARNING END OF PERIOD	6,098	4,373	1,819

MANITOBA SECURITIES COMMISSION
PRO-FORMA CASH FLOW STATEMENT
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
CASH FROM (USED IN) OPERATING ACTIVITIES			
Net Earnings for Year	8,851	5,575	5,296
Item not Involving Cash:			
Amortization of Capital Assets	62	71	54
	8,913	5,646	5,350
Net Changes in Non-Cash Working Capital			
Accounts Receivable	14	25	-
Due from the Province of Manitoba	-	269	-
Prepaid Expenses	7	4	-
Accounts Payable/Accrued Liabilities	(69)	(50)	-
Accrued Vacation Entitlements	29	(48)	12
Accrued Salaries and Employee Benefits	10	9	12
Pension Liability	-	12	6
Severance Pay Liability	6	12	15
	(3)	233	45
Cash Flows from Investing Activities			
Acquisition of Capital Assets	(77)	(11)	-
Cash Flows from Financing Activities			
Revenue Sharing to Province of Manitoba	(7,300)	(7,300)	(7,850)
	(7,377)	(7,311)	(7,850)
Net Increase/(Decrease) in Cash	1,533	(1,432)	(2,455)
Cash and Short-Term Investments, Beginning of Period	4,594	6,127	4,695
Cash and Short-Term Investments, End of Period	6,127	4,695	2,240

SPECIAL OPERATING AGENCIES

THE PROPERTY REGISTRY

BACKGROUND

The Property Registry became a Special Operating Agency April 1, 1997. The agency merges two distinct registries, the Land Titles Office and The Personal Property Registry. The Land Titles Office administers the provincial systems of land holding in accordance with *The Real Property Act*, *The Registry Act* and other related Acts, and maintains the written and drawn legal descriptions of all land in the Province of Manitoba. The Personal Property Registry records and provides information for the public concerning corporate securities appointment of receivers and security interests in collateral in accordance with *The Personal Property Security Act*. It provides a central registry for liens having priority under various provincial statutes.

MANDATE

The Registry's main function is to provide certification of titles to land, maintain land records and provide reliable information of financial interests in personal property to the public.

MISSION STATEMENT

To operate modern, efficient, accessible registries which provide quality, assured and reliable information on interests in real and personal property.

ONGOING GOALS

The ongoing goals of the Registry are to:

- ensure accurate, orderly and timely registration of documents;
- maintain the integrity of the system by ensuring proper adherence to all legal, survey and statutory requirements, including issuance of titles and maintenance of the survey fabric; and
- provide cost-effective services.

CRITICAL SUCCESS FACTORS

- Foster continuous improvement in providing quality and responsive service
- Provide accountable, fiscally responsible management
- Follow best private and public sector employment practices with staff involvement
- Develop strategic information systems, enabling information technology that serves the Registry's business requirements

THE PROPERTY REGISTRY

Page 2...

PRODUCTS AND SERVICES

- Reliable and secure title information and issuing certificates of title ownership
- Professional advice relating to land and interests in land
- Administers mortgage sale and tax sale proceedings and real property applications
- Records information about interests in collateral
- Administers and collects land transfer tax on behalf of the Minister of Finance
- Title information to the City of Winnipeg and to the province for municipal assessment purposes

KEY OBJECTIVES

Marketing

- To achieve the identified performance targets for processing work
- To diversify and enhance products and services
- To determine client needs and satisfaction

Operations and Site Management

- To improve current facilities and reduce long term costs

Financial

- To provide accountable, fiscally responsible management
- To continue to collect appropriate level of fees and taxes
- To maintain province's net revenue position
- To ensure net income and financial viability

Records Preservation

- To preserve existing paper records of the Land Titles Office and all electronic records of the Registry

Human Resources

- To improve employee knowledge and skills

Information Technology

In consultation with the Manitoba Information and Communication Technologies (MICT), the Registry will deliver service by:

- continuing enhancement of the new Personal Property Registry System;
- continuing automation of the Land Titles Office; and
- enhancement of the survey indices and plan conversion project.

THE PROPERTY REGISTRY

Page 3...

2009/2010 KEY TARGETS

- Turnaround time in calendar days (yearly average)

Land Titles registrations	5 days electronic
Surveys registration	7 days
Public searches (Land Titles Offices)	1 day

- Personal Property Registrations

Printed	5 days
Electronic	1 day

- Searches

Printed	1 day
Electronic	same day

THE PROPERTY REGISTRY
PRO-FORMA BALANCE SHEET
AS AT MARCH 31 FOR THE YEARS 2008 TO 2010
\$(000s)
UNAUDITED

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
Assets			
Current Assets			
Cash and Short-Term Investments- operations	12,469	12,016	8,282
Customer Account Deposits	1,404	1,403	1,400
Accounts Receivable	509	509	510
Prepaid Expenses	76	76	80
Amounts Due from the Province of Manitoba			
Vacation Payable			
Severance Payable	526	526	526
	1,076	1,076	1,076
Capital Assets			
Net of Accumulated Amortization	846	596	1,463
TOTAL ASSETS	16,906	16,202	13,337
Liabilities			
Current Liabilities			
Accounts payable and accrued liabilities	345	345	340
Customer account deposits liability	1,404	1,404	1,400
Land titles assurance fund	93	93	90
Vacation payable	782	782	780
Long-Term Liabilities			
Loans payable	-	-	1,167
Severance payable	1,519	1,519	1,519
TOTAL LIABILITIES	4,143	4,143	5,296
Net Assets			
Revenue Fluctuation Reserve	2,332	2,279	2,219
Retained Earnings	10,431	9,780	5,822
Total Net Assets	12,763	12,059	8,041
TOTAL LIABILITIES AND NET ASSETS	16,906	16,202	13,337

THE PROPERTY REGISTRY

PRO-FORMA STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE FISCAL PERIOD ENDING MARCH 31, 2010

\$(000s)

UNAUDITED

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
REVENUES			
Land transfer tax	44,754	43,600	46,400
Fee revenue	22,397	22,050	21,600
Cost recoveries	538	490	500
Interest income	385	250	95
Less: Tax Revenue Collected on Behalf of the province	(44,754)	(43,600)	(46,400)
TOTAL REVENUES	23,320	22,790	22,195
EXPENSES			
Salaries and employee benefits	8,130	8,511	9,601
Pension expense	326	389	432
ICT expense	2,060	2,216	2,362
Occupancy expense	886	906	907
Operating expenses	1,067	1,497	1,641
Contributed services and funds	241	260	270
Relocation costs	-	-	-
TOTAL EXPENSES	12,710	13,779	15,213
NET EARNINGS	10,610	9,011	6,982
RETAINED EARNINGS			
Beginning of Year	9,518	10,431	9,780
Change in Revenue Fluctuation Reserve	18	53	60
Revenue Sharing to Province of Manitoba	(9,715)	(9,715)	(11,000)
RETAINED EARNINGS, END OF YEAR	10,431	9,780	5,822

THE PROPERTY REGISTRY
PRO-FORMA STATEMENT OF CASH FLOWS
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)
UNAUDITED

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
CASH FROM (USED IN) OPERATING ACTIVITIES			
Net Earnings for Year	10,610	9,011	6,982
Item Not Involving Cash:			
Amortization of Capital Assets	287	436	495
	10,897	9,447	7,477
Net Changes in Non-Cash Working Capital			
Customer account deposits	(60)	-	4
Accounts receivable	(195)	-	(1)
Prepaid expenses	-	-	(4)
Due from Province of Manitoba - Vacation Payable	-	-	-
Due from Province of Manitoba - Severance Liability	-	-	-
Accounts payable and accrued liabilities	(124)	-	(5)
Customer account deposit liability	59	-	(4)
Land titles assurance fund net deposits	69	-	(3)
Vacation payable	39	-	(2)
Severance payable	71	-	-
	10,756	9,447	7,462
Cash Flows from (used in) Investing Activities			
Additions to computer equipment	(23)	(101)	(31)
System Upgrade WIP	-	-	(1,250)
New loans	-	-	1,250
Principal repayment on loans	-	-	(83)
Additions to office equipment	(50)	(84)	(50)
Additions to leasehold improvements	(40)	-	(33)
	(113)	(185)	(197)
Cash Flows from (used in) Financing Activities			
Revenue Sharing to Province of Manitoba	(9,715)	(9,715)	(11,000)
	(9,715)	(9,715)	(11,000)
Net Increase/(Decrease) in Cash and Short-Term Investments,	928	(453)	(3,735)
Beginning of Year	11,541	12,469	12,016
Cash and Short-Term Investments, End of Year	12,469	12,016	8,281

SPECIAL OPERATING AGENCIES

COMPANIES OFFICE

GOALS AND MISSION

The Office's mission and goals are reflected in its mission statement:

The Companies Office is the Manitoba registry of businesses and corporations, where employees strive to exceed customer expectations through the delivery of quality cost-effective services.

ORGANIZATIONAL VALUES

The mission statement is supported by the following organizational values:

Human Resources

Belief in our staff is demonstrated by our commitment to:

- fostering employee education and training
- building and encouraging staff team work, job satisfaction, morale and staff empowerment
- encouraging and acknowledging activities and contributions
- having staffing levels appropriate to overall workload

Service Delivery

Service excellence is demonstrated by our commitment to:

- encouraging innovative ideas for continuous improvement
- delivering timely and complete information in a courteous manner

Planning

Long and short term planning is demonstrated by:

- having clear objectives for the Office
- multi-year budgeting
- periodically conducting a Strategic Planning session

Technological Innovations

The Office's belief in technology is demonstrated by:

- working towards Internet availability of the Office's products and services
- keeping in step with future advances in information technology

COMPANIES OFFICE

Page 2...

SUMMARY OF COMPANIES OFFICE GOALS

Summary of the Product and Service Plan goals:

1. Customization of new computer system.

Summary of the Human Resource Plan goals:

1. Continue to develop on-line version of manuals.
2. Create a positive work environment by:
 - Identifying and addressing issues affecting morale.
 - Reinforcing the respectful workplace policy.
 - Managers attending leadership and respectful workplace training.

Summary of Quality Service goals:

1. The Office will maintain its Performance Framework Reporting.

Summary of Information Technology Management Plan Goals:

1. Customization of new computer system for Manitoba.
2. Continue development of Manitoba Business Links System with emphasis on increasing the number of Participating Programs.

Summary of Financial Management Plan goals:

1. Fund the Information Technology Plan.
2. Fund the Human Resource Plan.
3. Fund the Product and Service Plan.
4. Contribute \$2,500 to the Consolidated Revenue Fund.
5. Prepare reports required by Special Operating Agency Financing Authority.

COMPANIES OFFICE

Page 3...

BALANCE SCORECARD PERFORMANCE FRAMEWORK

The Balanced Scorecard Performance Framework translates the Office's Mission Statement into performance targets under four headings. The headings represent a balance between external measures and internal measures.

External measures: Financial
Customer Satisfaction

Internal measures: Learning and Growth
Business Processes

To be sure the Office is achieving its articulated Mission, performance indicators have been determined in each of the four headings as follows:

1) CUSTOMERS (to achieve our vision, how should we appear to our customers)					
OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to reach the objective)	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE March 31, 1997 (except as noted)	PROJECTED March 31, 2009	PERFORMANCE TARGETS (goals based on measures) March 31, 2010
Exceed customers' expectations by providing quality service.	Provide service which:				
	1) is prompt	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	71% (Sept./2000) (very satisfied)	90% (very satisfied)	90% (very satisfied)
	2) provides service which is without error	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	76% (Sept./2000) (very satisfied)	95% (satisfied/very satisfied)	95% (Satisfied/very satisfied)
	3) is personable	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	95% (2008)	95% (very satisfied)	95% (very satisfied)
	4) is helpful/informative	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	No prior history	95% (very satisfied)	95% (very satisfied)
	Provide new customer service and products	Ongoing development of new product or service.	Four	One on-line services such as -integrated business -on-line filing	One: on-line services such as integrated business registration and on-line filing.

COMPANIES OFFICE

Page 4...

2) BUSINESS PRACTICES (To satisfy our customers, what business processes must we exceed at)					
OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to reach the objective)	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE March 31, 1997 (except as noted)	PROJECTED March 31, 2009	PERFORMANCE TARGETS (goals based on measures) March 31, 2010
To process customer service requests in an efficient and effective manner.	Employ strategies that will decrease cycle time.	Cycle time for processing - Business Name - Corporate documents - Annual Returns	a. Business Name Registrations: 3 working days b. Incorporations: 3 working days c. Annual Returns: 11 working days	a. Business Name Registrations: 3 working days b. Incorporations: 3 working days c. Annual Returns: 7 working days	a. Business Name Registrations: 3 working days b. Incorporations: 3 working days c. Annual Returns: 7 working days
	To exceed customer expectations by providing personal telephone services that were: 1) courteous and friendly 2) provided by knowledgeable and competent staff. 3) responsive to your needs	% of customers surveyed that rate the personal telephone service as very satisfied. (Q3 on "Tell Us How We Are Doing" Forms - Telephone Survey)	63% (Sept./2000)	95% (satisfied and very satisfied)	95% (satisfied and very satisfied)

COMPANIES OFFICE

Page 5...

3) LEARNING AND GROWTH: (to achieve our vision, how will we sustain our ability to change and improve)					
OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to achieve the objective)	PERFORMANCE TARGETS (indicators to gauge success factors)	BASELINE March 31, 1997 (except as noted)	PROJECTED March 31, 2009	PERFORMANCE TARGETS (goals based on measures) March 31, 2010
To have a well trained, knowledgeable staff.	Implement a human resource development plan with individual and corporate development plans. Easy access to reference materials	% of staff who achieve 90% on knowledge measurement assessment Number of manuals/policies available to staff on-line	Staff attended two in-house training courses 60% (March 2005) 24 sections (2008)	Staff attend 12 in-house training courses 90% 24 sections uploaded	Staff attend 12 in-house training sessions. 90% 24 sections to be uploaded to the internet
Improve morale: Poster a positive work environment.	Maintain an enjoyable work environment	Events that contribute to staff morale	5 events	Holding 12 events in the year	12 events
To have staff with a demonstrated ability to effect change.	Maintaining a work environment that encourages suggestions for improvement and uses them to effect change.	Number of staff suggestions that are revenue enhancing, money saving or improvements to customer service that are implemented.	26 suggestions, 9 of which were implemented.	20 suggestions, 12 of which are implemented.	20 suggestions, 12 of which are implemented.
	Implement a reward and recognition program tied to SOA goals	% of staff with Reward and Recognition program	No prior history	80% satisfied	85% satisfied

4) Financial (to succeed financially, we need to achieve)					
OBJECTIVES	CRITICAL SUCCESS FACTORS: (things that have to go right to achieve the objective)	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE Mar. 31, 1997 (except as noted)	PROJECTED Mar. 31, 2009	PERFORMANCE TARGETS (goals based on measures) March 31, 2010
Operate as a financially sound SOA	Possess assets to facilitate business development	Profit	Three Year Average \$1,819	\$1,398	\$978
		Revenue Contribution	\$1,000	\$2,000	\$2,500

COMPANIES OFFICE
PRO-FORMA BALANCE SHEET
AS AT MARCH 31 FOR THE YEARS 2008 TO 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
ASSETS			
Current Assets			
Cash and Short-Term Investments	3,341	3,093	2,596
Accounts Receivable	222	222	222
Due from Province of Manitoba	218	218	218
Capital Assets	53	121	2,232
TOTAL ASSETS	3,834	3,654	5,268
CURRENT LIABILITIES			
Accounts Payable and Accrued	214	214	214
Accrued Vacation	184	184	184
Long-Term Severance Payable	218	225	225
Loan Payable	-	-	3,136
TOTAL LIABILITIES	616	623	3,759
EQUITY			
Retained Earnings	3,218	3,031	1,509
TOTAL LIABILITIES AND EQUITY	3,834	3,654	5,268

COMPANIES OFFICE**PRO-FORMA STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)**

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
REVENUE			
Fees and Service	6,468	6,250	6,000
Interest	110	70	20
TOTAL REVENUE	6,578	6,320	6,020
EXPENSES			
Salaries and Employee Benefits	1,574	1,706	1,795
Accounting/Consulting	13	15	17
Amortization	17	22	98
Audit	6	6	7
Bad Debts	3	5	5
BSI Cost Allocation	1,218	1,139	1,081
Bank Charges	34	35	40
Communications	27	33	35
Computer	106	110	115
Department Services	32	32	35
Desktop Management – Support Costs	73	90	93
Disaster Recovery	39	75	98
Equipment Maintenance	8	10	10
Insurance	14	21	21
Interest	-	-	99
Legal Services	6	12	22
Miscellaneous	24	25	27
Manitoba Business Links	319	510	461
New System Maintenance	-	-	258
Notary Public	126	130	133
NUANS	153	165	170
Accommodations	125	130	135
Payroll Processing	20	24	24
POS Licence Fees	-	1	5
Postal/Courier	43	50	76
Programmers	85	75	80
SOA Levy	-	1	1
Stationery	61	65	65
System Enhancement	1	10	25
Transportation	8	10	11
TOTAL EXPENSES	4,135	4,507	5,042
NET EARNINGS FOR PERIOD	2,443	1,813	978
RETAINED EARNINGS			
Beginning of Period	2,775	3,218	3,031
Revenue Sharing to Province of Manitoba	(2,000)	(2,000)	(2,500)
RETAINED EARNINGS END OF PERIOD	3,218	3,031	1,509

COMPANIES OFFICE
PRO-FORMA CASH FLOW STATEMENT
FOR THE FISCAL PERIOD ENDING MARCH 31, 2010
\$(000s)

	2007/2008 Actual	2008/2009 Estimates Revised	2009/2010 Estimates
CASH PROVIDED (USED) OPERATING ACTIVITIES			
Net Earnings for Year	2,443	1,813	978
Item not Involving Cash:			
Amortization of Capital Assets	27	27	104
	2,470	1,840	1,082
Net Changes in Non Cash Working Capital Balances:			
Accounts Payable and Accrued Liabilities	3	-	-
Accounts Receivable	165	-	-
Prepaid Expenses	2	-	-
Accrued Vacation	13	-	-
	2,653	1,840	1,082
Cash Flows from Investing Activities:			
Acquisition of Capital Assets	(11)	(95)	(2,215)
Cash Flows from Financing Activities:			
Revenue Sharing to Province of Manitoba	(2,000)	(2,000)	(2,500)
Change in Severance Pay Liability	10	7	-
Loan	-	-	3,136
	(1,990)	(1,993)	636
INCREASE (DECREASE) IN CASH BALANCE	652	(248)	(497)
OPENING CASH BALANCE	2,689	3,341	3,093
CLOSING CASH BALANCE	3,341	3,093	2,596

PART 6
GLOSSARY

GLOSSARY

Cost Element

A cost element is a classification of expenditures according to the nature of expense such as salaries, supplies and services, etc., which identifies the object of expenditure out of appropriation funds. The government accounting system tracks expenditures according to the following cost element groups:

Cost Element Group	Group Components
Salaries	Regular Earnings, Other Earnings (overtime, shift premium), Ministers and Members of the Legislative Assembly, Fringe Benefits, Other (Worker's Compensation Allowance, Supplement), Health and Education Tax Levy, Benefit Chargeback.
Grants and Transfer Payments	Discretionary Grant, Nondiscretionary Grant, Transfer Payment, Valuation Allowance, Capital Grant.
Transportation	Vehicles, Aircraft, Other (Taxi, Bus, Freight, Rail), Travel Agency Fees, Freight/Courier.
Communication	Telephone, Electronic Communication Services, Postal Services, Advertising/Program Promotion, Radio Systems, Other.
Supplies and Services	Operating Supplies, Materials, Office Supplies, Maintenance, Other Services, Rentals, Professional Services, Utilities, Other Fees.
Public Debt	Credit/Debit Card Fees, Gain/Loss on Foreign Exchange, Interest on Debt, Discount on Debt, Amortization - Debt, Interest Charges, Other Charges.
Minor Capital	Land, Buildings, Vehicles, Machinery & Equipment, Computers, Furniture, Leasehold Improvements, Loss on Sale of an Asset, Amortization Expense.
Other Operating	Accommodations, Food and Beverage, Computer Related Charges, Insurance Costs, Publications, Allowances and Other Financial Compensation, Other Personnel Costs (relocation/transfer costs), Other Operating (membership fees, hospitality, employee training, uniforms, conference/convention registration fees, incidental allowances), Imputed Surcharges.
Financial Assistance and Related Costs	Clothing for Citizens, Fees and Services, Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Employee Benefits

Costs incurred by government for its contributions to the Employment Insurance Program, Canada Pension Plan, Group Life Insurance Plan, Ambulance, Hospital Semi-Private Plan, as well as costs related to pension liability for new employees, and payments made under the Dental Plan, Long-Term Disability Plan and Levy for Health and Post Secondary Education.

Estimates of Expenditure (Adjusted)

A re-alignment of the previous year's estimates of expenditure for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.

Full Time Equivalent ((FTE)

A measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, seasonal, contract) are measured in proportional equivalents, e.g., a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of 1½ years (or 78 weeks) of employment (e.g., 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full time and 1 half time staff for 1 year; 3 half time staff for 1 year, etc.).

For further information related to staffing, please refer to the Civil Service Commission's intranet website (HR Personnel/Guides/SAP - HR Data Standards).

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and
- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are employees classified within the following components and/or series:

Education	Engineers (O.P.E.E.P.M.)
Health	Legal Aid Lawyers (L.A.L.A.)
Legal, Inspection and Regulatory	Crown Attorneys (M.A.C.A.)
Physical Sciences	Doctors (M.M.A.)
Social Sciences	Legislative Assembly Management Committee
Trades, Operations and Services	Professional Officer Series
Personnel Officer Series	
Administration (with the exception of the Administrative Officer Series)	

NOTE: Those employees designated as managers and also classified within one of the above components or the excluded component shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are employees classified within the clerical component or the Administrative Officer series.

Staff Turnover Allowance

An adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.

Borrowings

Borrowings are securities issued in the name of the Province to capital markets investors. Securities include debentures, treasury bills, promissory notes, medium-term notes and Manitoba Savings Bonds.

Consolidation Impacts

The adjustments needed to bring the revenue and expenditure of the Other Reporting Entities into the Summary Budget, and to eliminate transactions between entities to avoid duplication of revenues and expenses (e.g. a government grant is counted as an expenditure of Core Government and is eliminated from the revenue of the Other Reporting Entity).

Core Government

A component of the GRE. Represents the operations of government, including the revenues directly under government's control, and the programs and services delivered by government departments.

Crown Organization

An organization in the GRE that is wholly owned or established by government, such as a Crown corporation (e.g. Manitoba Agricultural Services Corporation).

Debt Servicing Cost

Interest and other expenses associated with provincial borrowings.

Fair Market Value

Represents the value obtainable for an asset, financial or non-financial, if disposed of on the open market.

Federal Recoveries and Transfers

Revenues that are either received or receivable from the federal government.

Financial Assets

Assets of the Province such as cash, investments, loans and accounts receivable that could be readily converted to cash in order to pay the Province's liabilities or finance its future operations.

Generally Accepted Accounting Principles (GAAP)

Standard accounting practices and reporting guidelines as prescribed by The Canadian Institute of Chartered Accountants.

General Purpose Debt

General program borrowings including any provincial securities that are not self-sustaining, or are not associated with the acquisition of capital assets.

Government Business Enterprises (GBEs)

A Crown organization delegated with the financial and operating authority to carry on a business. It sells goods or services to individuals and organizations outside the GRE and can maintain its business on those revenues.

Government Reporting Entity (GRE)

Includes Core Government and Crown organizations, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

Gross Domestic Product (GDP)

Represents the total market value of all final goods and services produced in the Manitoba economy.

Guarantees

The Province, in the normal course of business, may provide a guarantee to honour the repayment of debt or loans of an organization, primarily GBEs. Such a guarantee is provided on the Manitoba Hydro Savings Bonds.

Infrastructure Assets

A subset of tangible capital assets that are used by the general public, such as parks, highways and water control structures.

Net Debt to GDP Ratio

The ratio of government net debt relative to the total market value of all final goods and services produced in the Manitoba economy. Net debt represents the total liabilities of the government less its financial assets. It is widely used by credit rating agencies and other analysts to evaluate the financial situation and trends of jurisdictions in regards to their relative creditworthiness.

Net Financial Assets

Assets of the Province (such as cash, investments, loans and accounts receivable) less accounts payable, that could be readily converted to cash in order to pay the Province's liabilities or finance its future operations.

Non-Financial Assets

Includes physical items such as tangible capital assets (e.g. buildings and roads) and consumable goods such as inventories that are not normally converted to cash.

Obligations

Long-term, non-interest-bearing liabilities of the Province, which may or may not carry specific repayment terms.

Other Comprehensive Income (OCI)

Other comprehensive income is an accounting recognition of unrealized gains and losses in fair market value of financial instruments, such as investments held as available for sale or trading or debt held in a foreign currency. Currently, OCI accounting standards apply only to other reporting entities, except not-for-profit organizations. It is measured as the change in "mark-to-market" valuations, interest rates, or foreign exchange rates at year end, and therefore is a one-day snapshot of the change in value when compared to the same day in the previous year.

Other Reporting Entities

Entities in the GRE such as Crown organizations, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges that are directly or indirectly controlled by the Government, as prescribed by PSAB – excludes Core Government.

Pension Assets Fund

Financial assets that are set aside to provide for the orderly retirement of the government's pension obligations.

Pension Liability

Outstanding actuarial-calculated pension liability of the government and participating Crown organizations. The expense includes amounts funded through the appropriations of Core Government as well as for the actuarially determined increases in the pension liability.

Public Sector Accounting Board (PSAB)

A board established under the Institute of Chartered Accountants responsible for setting accounting standards for the public sector based upon GAAP.

Replacement Value of Assets

Represents the cost of replacing capital assets at current values.

Sinking Funds

Funds that are readily convertible to cash and set aside to provide for the orderly retirement of borrowings as they become due.

Summary Budget

Includes revenue forecasts and expenditure estimates for Core Government as well as high-level projections for the entities directly or indirectly controlled by government, as prescribed by the PSAB.

Summary Net Debt

Represents the total liabilities of the GRE less its financial assets. This is the residual amount that will have to be paid or financed by future revenue.

Tangible Capital Assets

Assets with a useful life extending beyond one year which are acquired, constructed or developed and held for use, not for resale.

